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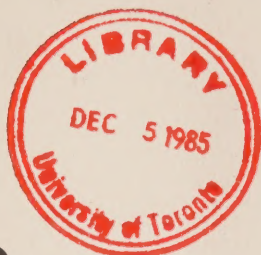






Revenu Canada  
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Revenu Canada  
Impôt



# TAXATION STATISTICS

1985 EDITION

# STATISTIQUES FISCALES

EDITION 1985

Analyzing the Returns of  
INDIVIDUALS for the

**1983**

TAXATION YEAR and  
MISCELLANEOUS STATISTICS

Analyse des déclarations  
des PARTICULIERS pour  
L'ANNÉE D'IMPOSITION

**1983**

et STATISTIQUES DIVERSES













REVENUE CANADA, TAXATION  
REVENU CANADA, IMPÔT



# 1985

# TAXATION STATISTICS

# STATISTIQUES FISCALES

# DE 1985

Analyzing 1983 T1 Individual Tax Returns  
and  
Miscellaneous Statistics

Analyse des déclarations T1 d'impôt sur le revenu des particuliers pour 1983  
et  
statistiques diverses

THE HONOURABLE ELMER MACKAY  
*Minister, National Revenue*

L'HONORABLE ELMER MACKAY  
*Ministre, Revenu National*

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Supply and Services Canada  
Ottawa, Canada, K1A 0S9

Centre d'édition du gouvernement du Canada  
Approvisionnement et Services Canada  
Ottawa, (Canada) K1A 0S9

Catalogue No. Rv 44-1985  
ISBN 0-660-53100-3

Canada: \$12.00  
Other countries: \$14.40

N° de catalogue Rv 44-1985  
ISBN 0-660-53100-3

au Canada: 12,00 \$  
à l'étranger: 14,40 \$

Price subject to change without notice.

Prix sujet à changement sans préavis.



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This report was prepared under the co-ordination of C. Pelletier, Personal Taxation Statistics Section.

Computer processing of the data and programming were carried out at the Taxation Head Office, Ottawa under the direction of J.F. Cox, Statistical Programming Section. The chief programmer was R. Guillemette.

The transcription of required data from returns in the sample was co-ordinated by J. Dion, Personal Taxation Statistics Section. The transcription was carried out in the Taxation Centres of Revenue Canada, Taxation: Ottawa, Shawinigan, Winnipeg, Surrey, St. John's, Sudbury and Jonquière.

C. Pelletier de la section des Statistiques fiscales des particuliers a coordonné la préparation du présent rapport.

Le traitement informatique des données et la programmation ont été effectués au Bureau principal de l'Impôt à Ottawa sous la direction de J.F. Cox de la section de la Programmation des statistiques. Le programmeur en chef était R. Guillemette.

Les données requises sont tirées des déclarations de l'échantillon et la transcription de ces données a été coordonnée par J. Dion de la section des Statistiques fiscales des particuliers. La transcription a été effectuée dans les centres fiscaux de Revenu Canada, Impôt: Ottawa, Shawinigan, Winnipeg, Surrey, St. John's (T.-N.), Sudbury et Jonquière.

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#### Note to Users:

This publication has been prepared to provide a comprehensible profile of the taxfiling public. To supplement the statistics in the publication, details of the methodology used in their collection as well as definitions and descriptions are provided within the text at the beginning of each Part of the book. When using these statistics, please consult the text for assistance in interpretation and analysis.

While Taxation Statistics presents a large portion of the statistics produced by Revenue Canada, Taxation, there are further unpublished tables which provide information by provinces, finer occupation levels, geographical levels, etc. These tables serve as an extension to Taxation Statistics and are available upon request. If the data requested are unavailable, we will consider extracting the information on a cost-recovery basis. Requests for income/tax statistics not available through this publication may be directed to us at:

Personal Taxation Statistics and Modelling  
Statistical Services Division  
Revenue Canada, Taxation  
875 Heron Road  
Ottawa, Ontario  
K1A 0L8  
(613) 995-5616

#### À tous nos lecteurs,

La présente publication vise à présenter un profil détaillé de l'ensemble des déclarants. Comme complément aux statistiques qu'elle renferme, nous y avons inséré, au début de chaque partie, des précisions sur la méthodologie utilisée pour leur rassemblement, ainsi que des définitions et des descriptions. Pour l'interprétation et l'analyse de ces statistiques, nous vous invitons donc à consulter le texte correspondant.

Même si Statistiques fiscales présente une grande partie des statistiques rassemblées par Revenu Canada, Impôt, il existe d'autres tableaux non publiés qui fournissent des renseignements par province, par niveau d'occupation, par localité, etc. Ces tableaux complètent la publication et vous pouvez les obtenir sur demande. Si les données que vous demandez ne figurent pas dans Statistiques fiscales, nous pourrions les extraire de nos fichiers pour vous, moyennant certains frais. Vous pouvez envoyer vos demandes concernant des statistiques sur les revenus et l'impôt non fournies dans cette brochure à l'adresse suivante:

Statistiques et Modèles fiscaux des  
particuliers  
Division des services statistiques  
Revenu Canada, Impôt  
875, chemin Heron  
Ottawa (Ontario)  
K1A 0L8  
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## **PART 1**

Description of Items  
and Tables

Summary Tables of  
Individual Statistics

Basic Tables of  
Individual Statistics

## **Descriptions of Items and Tables in Part I**

## **PARTIE 1**

Description des postes  
et des tableaux

Tableaux récapitulatifs  
des statistiques  
concernant les particuliers

Tableaux de base  
des statistiques  
concernant les particuliers

## **Descriptions des postes et des tableaux de la Partie I**





**Description of Items  
and 1983 Rate Structure**

**Statistical Sample and Coverage** — An analysis of 1983 Individual Income Tax returns is presented in the Summary and Basic Tables of Part 1. The statistics have been compiled from a sample of returns. Several different sampling ratios and limits were used, based on Total Income.

The sample, as in the past, was selected by a sequential count by means of a computer. The sample is stratified using the following five items as characteristics of stratification:

- (1) Source of income: either employment type, self-employment type or investment income.
- (2) Urban Geographic areas: cities with similar population sizes have been grouped within each region, with the result that there are 15 urban groupings throughout the country.
- (3) Rural Geographic areas: for each province or territory those locations not included in an urban grouping are sampled as a single area; thus giving 12 additional sampling areas. One additional grouping is provided for non-resident taxfilers.
- (4) Tax Status: either taxable or non-taxable.
- (5) Income Range: for taxable returns there are four ranges of total income and non-taxable there are three ranges of total income.

These characteristics define 3 X (13 + 15) X 7 = 588 regular strata. Two more strata are provided, one for taxfilers with unusually large incomes or deductions and one for taxfilers who for some reason do not fit into the other strata. Hence, there are 590 cells in total. In these cells, the sampling ratios range from 1:1 to 1:50 with lowest rates of sampling occurring in cells relating to employment type income in dense population areas of the provinces of Ontario and Quebec.

In aggregate, the total number of returns analyzed was 2.9% of the total number processed to January 17, 1985 as shown in the following:

Number of returns	
in universe	15,302,550
Number of returns	
in the sample	439,853

The sampling technique speeds up the analysis of the large volume of returns and has been found to be accurate in overall results; while the same degree of accuracy cannot be expected in very detailed analysis as in larger groups, heavier sampling ratios are applied in sparse areas and classifications in an attempt to strengthen these groups.

**Source of Information** — The capture of data used for statistical analysis of 1983 returns was conducted at the Taxation Data Centres. Data have been obtained from two sources: (1) Basic information captured from T1 returns for tax assessment purposes; (2) Additional items transcribed by statistical clerks from those returns selected for inclusion in the sample. The statistics are extracted from returns subsequent to their assessment. A portion of the returns are later re-assessed and any changes resulting from re-assessment are not taken into account in these

**Description des postes et de la structure  
des taux de 1983**

**Échantillonnage et portée statistique** — Les tableaux récapitulatifs et les tableaux de base de la Partie 1 contiennent l'analyse des déclarations d'impôt sur le revenu produites par les particuliers pour 1983. Les statistiques ont été dressées d'après un échantillon de déclarations prélevé selon différents pourcentages et différentes limites, d'après le revenu total.

Comme par les années passées, l'échantillonnage résulte d'un dépouillement séquentiel effectué par ordinateur. L'échantillon est stratifié et caractérisé par les cinq éléments suivants:

- (1) Source du revenu: revenu tiré d'un emploi, d'un travail indépendant ou de placements.
- (2) Régions géographiques urbaines: des villes à population semblable ont été groupées en régions urbaines afin d'obtenir 15 groupes urbains dans tout le pays.
- (3) Régions géographiques rurales: pour chaque province ou territoire, les endroits non compris dans les régions urbaines sont compris dans un seul groupe, ce qui donne 12 zones d'échantillonnage supplémentaires. Un groupe additionnel est fourni pour les contribuables non résidents.
- (4) Statut fiscal: imposable ou non imposable.
- (5) Palier de revenu: pour les déclarations imposables, il y a quatre paliers de revenu total et pour les déclarations non imposables, il en existe trois.

Ces caractéristiques (3 X (13 + 15) X 7) définissent 588 strates régulières. Deux autres strates sont fournies, une pour les contribuables avec des revenus ou des déductions particulièrement élevés et une pour les contribuables qui pour une raison quelconque, ne peuvent être inclus dans les autres strates. Donc, il y a un total de 590 cellules. Dans ces cellules, les coefficients d'échantillonnage varient de 1:1 à 1:50, les plus bas se situant dans les cellules de revenus tirés d'emplois dans les régions à population dense de l'Ontario et du Québec.

Globalement, le nombre de déclarations analysées constituait 2,9 % du nombre total de déclarations traitées jusqu'au 17 janvier 1985, soit:

Nombre de déclarations	
dans l'univers	15 302 550
Nombre de déclarations	
dans l'échantillon	439 853

L'échantillonnage accélère l'analyse du grand nombre de déclarations produites et donne des résultats d'ensemble exacts. Pour une analyse détaillée, on ne peut espérer obtenir des résultats d'ensemble aussi exacts dans un groupe peu peuplé que dans un groupe très peuplé. Pour remédier à cela, on utilise un taux d'échantillonnage plus élevé dans les régions et catégories comprenant peu d'individus.

**Source de renseignements** — La saisie des données servant à l'analyse statistique des déclarations de 1983 a été faite aux centres des données fiscales. Les données proviennent de deux sources: (1) d'informations de base tirées des déclarations de 1982 concernant les cotisations d'impôt; (2) de renseignements supplémentaires, transcrits par des employés de la statistique, provenant des déclarations de l'échantillon choisi. Les statistiques sont extraites des déclarations qui ont fait l'objet d'une cotisation. Une partie des déclarations fait l'objet d'une nou-

statistics. The tabulations contained within were computer generated. The source of the various statistical items is given below.

All forms referred to are for the 1983 taxation year. Two types of individual tax return forms were in use. The T1 Special form was for use by individuals filing only to receive tax credits or whose income was primarily employment income from which only usual deductions could be made. The T1 General form was for use by individuals whose tax affairs were more complicated; those who had self-employment income or capital gains or losses or dividend income; those who had less common deductions such as registered retirement savings plan or registered home ownership savings plan premiums; individuals wishing to claim exemptions for dependants other than a spouse or children, or wishing to transfer deductions from their spouse, etc. Various schedules were provided for use by individuals with certain types of income or non-standard exemption claims, etc. Facsimiles of these forms can be found in the Appendix at the back of this book.

**Number of Returns (Items 1 to 3)**—This refers to the number of T1 Special and T1 General returns filed for the taxation or calendar year 1983. Final date for filing without penalty was April 30, 1984. No cognizance is taken of second returns filed in amendment of an original. A return is considered "taxable" when a tax of a dollar or more is assessed; otherwise a return is "non-taxable".

**Wages and Salaries (Item 4)**—The amount reported under this heading is the wage or salary income together with taxable allowances and benefits, and Directors' Fees. The required information is the aggregate of amounts shown as "Total Earnings before Deductions", less any Commissions included in Total Earnings plus Directors' Fees. This figure is gross, the allowable expenses of employment being shown as Items 46 and 47.

**Commissions from Employment (Item 5)**—This item has been identified from the entry on page 1 "Commissions, if any, included in above total (Earnings)". The figure is gross, any allowable expenses claimed as a deduction from such income being included with Items 46 and 47.

**Other Employment Earnings (Item 6)**—This item consists of adult training allowances, net research grants, tips and gratuities and benefits received from Income Replacement Insurance plans.

**Family Allowance Payments (Item 7)**—This is the amount reported on the line "Taxable family allowance payments" of the return.

**Unemployment Insurance Benefits (Item 8)**—This is the amount reported on the line "Unemployment Insurance Benefits" of the return.

**Old Age Pension (Item 9)**—This is the amount reported on the line "Old Age Security Pension" of the return.

velle cotisation ultérieure, mais aux fins des statistiques, on ne tient compte d'aucun changement qui en résulte. Les tableaux contenus dans la présente publication sont engendrés par un ordinateur. La provenance des divers postes statistiques est indiquée ci-après.

Toutes les formules mentionnées concernent l'année d'imposition 1983. Deux genres de déclarations d'impôt sur le revenu des particuliers ont été distribués. La formule T1 Spéciale était destinée aux particuliers qui produisaient une déclaration dans le seul but de demander des crédits d'impôt ou dont les gains provenaient essentiellement d'un revenu d'emploi sur lequel seules les déductions habituelles étaient opérées. La formule T1 Générale était destinée aux particuliers dont la situation fiscale est plus complexe, notamment ceux qui tirent un revenu d'un travail indépendant, qui ont des gains ou des pertes en capital ou qui touchent des dividendes, ceux qui ont droit aux déductions moins courantes comme celles qui visent les primes d'un régime enregistré d'épargne-retraite ou un régime enregistré d'épargne-logement, ceux qui désirent demander une exemption pour personnes à charge autres que le conjoint ou des enfants ou transférer des déductions admissibles au conjoint, etc. Diverses annexes étaient à l'usage de particuliers tirant certains genres de revenu ou demandant des exemptions non uniformes, etc. Des fac-similés de ces formules figurent à l'appendice dans la dernière partie de ce livre.

**Nombre de déclarations (Postes 1 à 3)**—Représente le nombre de déclarations T1 Générale et T1 Spéciale produites pour l'année d'imposition ou l'année civile 1983. La date ultime de production des déclarations sans encourir de pénalités était le 30 avril 1984. On n'a pas tenu compte des secondes déclarations produites pour modifier une déclaration initiale. On considère comme déclaration «imposable» celle où la cotisation d'impôt est d'un dollar ou plus; autrement, une déclaration est «non imposable».

**Salaires et traitements (Poste 4)**—Le montant indiqué à ce poste est le revenu tiré de salaires ou traitements augmenté des allocations et avantages imposables et des jetons de présence d'administrateurs. Il correspond au total des montants figurant à la rubrique «Gains totaux avant retenues» moins toute commission comprise dans les gains totaux plus les jetons de présence d'administrateurs. Il s'agit de chiffres bruts, les dépenses d'emploi déductibles étant comprises aux postes 46 et 47.

**Commissions d'emploi (Poste 5)**—Ce poste a été tiré de la ligne de la page 1 intitulée «Commissions incluses, s'il y a lieu dans le total ci-dessus (gains)». Il s'agit d'un montant brut, toutes dépenses déduites du revenu étant comprises dans les montants inscrits aux postes 46 et 47.

**Autres revenus d'emploi (Poste 6)**—Le montant indiqué à ce poste comprend les allocations de formation des adultes, le montant net des subventions à la recherche, les pourboires et les gratifications, et les paiements provenant d'un régime d'assurance-salaire.

**Allocations familiales (Poste 7)**—Il s'agit du montant figurant à la ligne «Allocations familiales imposables» de la déclaration.

**Prestations d'assurance-chômage (Poste 8)**—Il s'agit du montant figurant à la ligne «Prestations d'assurance-chômage» de la déclaration.

**Pension de sécurité de la vieillesse (Poste 9)**—Il s'agit du montant figurant à la ligne «Pension de sécurité de la vieillesse» de la déclaration.



**CPP or QPP Benefits (Item 10)**—This is the amount reported on the line “Canada or Quebec Pension Plan benefits” of the return.

**Other Pensions or Superannuation (Item 11)**—This is the amount reported as superannuation including all other pension income.

**Net Business Income (Item 12)**—The net business income is found on the line “Business Income” on page 1 of the return. The net business income is the amount reported after expenses and costs are deducted from the gross business income which is shown in Table 13.

**Net Professional Income (Item 13)**—The net professional income is found on the line “Professional Income” on page 1 of the return. Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified as “wages and salaries” under item 4. The main sources of professional income may be ascertained by examination of the professional occupations in Table 3. The net professional income is the amount reported after expenses and costs are deducted from the gross professional income which is shown in Table 13.

**Net Commission Income (Item 14)**—The net commission income is found on the line “Commission Income” on page 1 of the return. The net commission income is the amount reported after expenses and costs are deducted from the gross commission income which is shown in Table 13.

**Net Farming Income (Item 15)**—The net farming income is found on the line “Farming Income” on page 1 of the return. The net farming income is the amount reported after expenses and costs are deducted from the gross farming income which is shown in Table 13.

**Net Fishing Income (Item 16)**—The net fishing income is found on the line “Fishing Income” on page 1 of the return. The net fishing income is the amount reported after expenses and costs are deducted from the gross fishing income which is shown in Table 13.

**Taxable Amount of Dividends (Item 17)**—The taxable amount of dividends is the actual amount of dividends received from taxable Canadian corporations plus 50% of that amount as reported for this type of income on the return. These are before deductions are made for carrying charges. Included are amounts designated as “Dividends from taxable Canadian corporations” which form part of the income allocated under an employees’ profit sharing plan, or received from an estate or trust or a personal corporation. The tax credits applicable to these dividends are shown in Item 63.

**Bond Interest (Item 18)**—This item represents amounts specified as bond or debenture interest in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S). Interest on “mortgages, notes, and other securities” is treated as mortgage interest.

**Prestations du RPC ou du RRQ (Poste 10)**—Il s’agit du montant figurant à la ligne «Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec» de la déclaration.

**Autres pensions et pensions de retraite (Poste 11)**—Il s’agit du montant inscrit comme pension de retraite et comprend tout autre revenu tiré de pensions.

**Revenu net d’entreprise (Poste 12)**—Le revenu net d’entreprise se trouve en page 1 de la déclaration à la ligne «Revenus d’entreprise». Le revenu net d’entreprise correspond au montant déclaré après déduction des dépenses et des frais du revenu brut d’entreprise, montant qui est indiqué au tableau 13.

**Revenu net de profession libérale (Poste 13)**—Le revenu net de profession libérale se trouve en page 1 de la déclaration à la ligne «Revenus de profession libérale». On peut le définir de façon générale comme étant le revenu tiré de l’exercice, par un contribuable indépendant, d’une profession libérale dans un but lucratif. Si un membre d’une profession libérale est employé, moyennant un traitement annuel, par une compagnie, un gouvernement ou une institution, sa rémunération relève du poste 4 «Salaires et traitements». On déterminera les principales sources de revenu provenant de professions libérales en examinant les occupations professionnelles au tableau 3. Le revenu net de profession libérale correspond au montant déclaré après déduction des dépenses et des frais du revenu brut de profession libérale, montant qui est indiqué au tableau 13.

**Revenu net de commissions (Poste 14)**—Le revenu net de commissions se trouve à la ligne «Revenus de commissions» en page 1 de la déclaration. Le revenu net de commissions correspond au montant déclaré après déduction des dépenses et des frais du revenu brut de commissions, montant qui est indiqué au tableau 13.

**Revenu net d’agriculture (Poste 15)**—Le revenu net d’agriculture se trouve à la ligne «Revenus d’agriculture» à la page 1 de la déclaration. Le revenu net d’agriculture correspond au montant déclaré après déduction des dépenses et des frais du revenu brut d’agriculture, montant qui est indiqué au tableau 13.

**Revenu net de pêche (Poste 16)**—Le revenu net de pêche se trouve à la ligne «Revenus de pêche» à la page 1 de la déclaration. Le revenu net de pêche correspond au montant déclaré après déduction des dépenses et des frais du revenu brut de pêche, montant qui est indiqué au tableau 13.

**Montant imposable des dividendes (Poste 17)**—Le montant imposable des dividendes représente le montant réel des dividendes reçus de corporations canadiennes imposables plus 50 % de ce montant comme il est inscrit sur la déclaration à l’égard de ce genre de revenu. Il s’agit du montant des dividendes avant déduction des frais financiers. Sont également compris des montants désignés comme des «Dividendes de corporations canadiennes imposables» qui constituent une partie du revenu attribué en vertu d’un régime de participation des employés aux bénéfices, ou provenant d’une succession ou fiducie, ou d’une corporation personnelle. Les crédits d’impôt qui s’appliquent à ces dividendes sont mentionnés au poste 63.

**Intérêt obligataire (Poste 18)**—Il s’agit des montants désignés comme un intérêt obligataire dans l’«État des revenus de placements» (annexe 4) ou dans l’«État des revenus en intérêts» (annexe 4S). L’intérêt découlant «d’hypothèques, de billets ou d’autres titres» est assimilé à l’intérêt hypothécaire.

**Bank Interest (Item 19)**—This is the total of all amounts specified as interest on bank or other deposits in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S). Unspecified interest reported on the return is also entered under this heading.

**Mortgage Interest (Item 20)**—Mortgage interest is abstracted from the "Statement of Investment Income" (Schedule 4) opposite the heading "Interest from Mortgages, Notes and Other Securities".

**Income from Trusts (Item 21)**—This includes any amounts reported, whether paid or accrued, under Investment Income as "Trusts". This does not include any portion of trust income consisting of "Dividends from taxable Canadian corporations".

**Annuity Income (Item 22)**—This includes the taxable portion only of Annuity Income as reported in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S), and also annuity payments received out of a registered retirement savings plan, a deferred profit sharing plan and under an income-averaging annuity contract reported on the "Other Income" line of Page 1 of the return.

**Other Canadian Investment Income (Item 23)**—This includes amounts of Investment Income shown as "Royalties" and "All other Canadian Investment Income". This will include income from a personal corporation except for any portion segregated as "Dividends from taxable Canadian corporations", derived from Schedule 4.

**Foreign Investment Income (Item 24)**—This is the total of amounts from foreign sources in the "Statement of Investment Income" (Schedule 4).

**Net Rental Income (Item 25)**—This is the total of amounts of net rental income reported on the "Rental Income" line on page 1 of the return. The net rental income is the amount reported after expenses are deducted from the gross rental income which is shown in Table 13. Beginning with the 1983 tax year, the net loss attributed to Multiple Unit Residential Buildings (MURBs) is included in item 53, "Other Deductions".

**Taxable Capital Gains (Item 26)**—This is the amount reported on Page 1 of the return as "Taxable capital gains or allowable capital losses". This represents one-half the actual total capital gains or losses as reported in Schedule 2, with the amount of allowable loss limited to a maximum of \$2,000. Beginning with the 1983 tax year, this item also includes the taxable portion of capital gains or the allowable capital losses which accrued on securities owned through an Indexed Security Investment Plan (ISIP) as reported on page 1 of the return. A further analysis of the sources of capital gains is shown in Table 16.

**Miscellaneous Income (Item 27)**—This includes any amounts shown on page 1 of the return on the "Other Income" line except payments from income averaging annuity contracts (included with Item 22). Included are alimony or separation allowances received, scholarships, fellowships, bursaries and prizes for achievement, amounts received under a guaranteed

**Intérêt bancaire (Poste 19)**—Il s'agit du total de tous les montants stipulés comme étant l'intérêt sur les dépôts en banque ou autres dépôts dans l'«État des revenus de placements» (annexe 4) ou dans l'«État des revenus en intérêts» (annexe 4S). Les intérêts non précisés qui sont inscrits dans la déclaration figurent également à cette rubrique.

**Intérêt hypothécaire (Poste 20)**—L'intérêt hypothécaire est tiré de l'«État des revenus de placements» (annexe 4) à côté de la rubrique «Intérêts d'hypothèques, de billets et d'autres titres».

**Revenu de fiducie (Poste 21)**—Il comprend tous les montants, qu'ils soient versés ou accumulés, indiqués à titre de «Fiducies» à la rubrique «Revenus de placements». Ceci ne comprend aucune partie du revenu de fiducie consistant en «Dividendes de corporations canadiennes imposables».

**Revenu de rentes (Poste 22)**—Il comprend la fraction imposable seulement du revenu de rentes déclaré dans l'«État des revenus de placements» (annexe 4) ou dans l'«État des revenus en intérêts» (annexe 4S), de même que les rentes reçues d'un régime enregistré d'épargne-retraite, d'un régime de participation différée aux bénéfices et celles versées en vertu d'un contrat de rente à versements invariables déclarées à la ligne des «Autres revenus», à la page 1.

**Autres revenus de placements au Canada (Poste 23)**—Ceci comprend les revenus de placements qui figurent comme «Redevances» et «Autres revenus de placements au Canada». Il s'agit également du revenu provenant d'une corporation personnelle, à l'exception de la fraction indiquée comme «Dividendes de corporations canadiennes imposables», le montant provenant de l'annexe 4.

**Revenus de placements étrangers (Poste 24)**—Il s'agit du total des montants provenant de sources étrangères déclarés dans l'«État des revenus de placements» (annexe 4).

**Revenu net de location (Poste 25)**—Il s'agit du total des montants de revenu net de location, mentionné à la rubrique «Revenus de location», à la page 1 de la déclaration. Le revenu net de location correspond au montant déclaré après déduction des dépenses du revenu brut de location qui figure au tableau 13. A compter de l'année d'imposition 1983, la perte nette attribuée aux immeubles résidentiels à logements multiples est incluse au poste 53, «Autres déductions».

**Gains en capital imposables (Poste 26)**—Il s'agit du montant mentionné à la rubrique «Gains en capital imposables ou pertes en capital déductibles» à la page 1 de la déclaration. Ce montant représente la moitié du total des pertes ou gains en capital réels déclaré à l'annexe 2. Toutefois, le montant des pertes déductibles ne doit pas dépasser 2 000 \$. A compter de l'année d'imposition 1983, ce poste comprend également la partie imposable des gains en capital et des pertes en capital déductibles qui se sont accumulés à l'égard de titres détenus dans un régime de placements en titres indexés (RPTI) et qui ont été déclarés en page 1 de la déclaration. Une autre analyse des sources de gains en capital figure au tableau 16.

**Revenus divers (Poste 27)**—Il s'agit de tous les montants figurant à la page 1, à la ligne intitulée «Autres revenus», à l'exception des sommes reçues en vertu d'un contrat de rentes à versements invariables (compris dans le poste 22). Sont également inclus les pensions alimentaires ou allocations de séparation, les bourses d'études, les bourses de perfectionnement, les



annual wage plan, R.R.S.P. and R.H.O.S.P. withdrawals/deregistrations, home insulation or energy conversion grants.

**Total Income Assessed (Item 28)**—This is the aggregate of Items 4 to 27 inclusive. It differs from Total Income as shown on the tax return only in that allowable expenses have not been deducted from employment earnings but are shown below under “Deductions” as Items 46 and 47. It should be noted that Workmen’s Compensation Payments, Veteran’s Allowance, Veteran disability and dependent pensioners payments, Social Assistance, Guaranteed Income Supplement, Spouse’s Allowance, Mother’s Allowance, Welfare Payments, Lottery Winnings and Child Tax Credit are not required to be reported and are not included in Total Income Assessed.

**Basic Personal Exemption (Item 29)**—This is the basic exemption of \$3,770 which all taxpayers may claim.

**Age Exemption (Item 30)**—Included here is the \$2,360 age exemption which may be claimed by persons aged 65 or over in 1983.

**Married or Equivalent Exemption (Item 31)**—This is an additional exemption of \$3,300 which may be claimed by a married person if the spouse’s net income in the year while married was not over \$570 or by an unmarried person who may claim the equivalent of married exemption if he supported a relative whose income was not over \$570, and who resided in the same dwelling. A reduced exemption may be claimed if the spouse’s or dependant’s net income was over \$570 but not over \$3,870.

**Wholly Dependent Children (Item 32)**—This is the amount of the exemption which may be claimed for each wholly dependent child. The maximum claim is \$710 for children under age 18 and \$1,300 for children age 18 or over.

**Other Dependants Exemption (Item 33)**—This is the amount claimed as spent in support of parents, grandparents, brothers or sisters, aunts or uncles resident in Canada not exceeding \$710 if the dependant was under age 18 or \$1,300 if the dependant was age 18 or over.

**Personal Exemptions (Item 34)**—This is the “Total Personal Exemptions” claimed on page 2 of the return and is the aggregate of Items 29 to 33 inclusive. It includes the marital exemption, the exemptions for age and for dependants. The total is prorated to the period of residence in Canada.

**CPP or QPP Contributions (Item 35)**—This is the allowable deduction in respect of Canada or Quebec Pension Plan Contributions as shown on Page 2 of the T1 General return and Page 1 of the T1 Special return. The amount is net after subtracting any refund of contributions.

bourses d’entretien et les prix couronnant les travaux, les montants touchés en vertu d’un régime de salaire annuel garanti, les retraits et désenregistrements d’un REEL ou d’un REER, les subventions à l’isolation thermique des résidences ou les subventions à la conversion énergétique.

**Revenu total établi (Poste 28)**—Il s’agit du total des montants des postes 4 à 27 inclusivement. Ce montant diffère du «Revenu total» indiqué sur la déclaration d’impôt en ce que les dépenses admissibles n’ont pas été déduites des traitements mais sont incluses aux postes 46 et 47 comme «déductions». Il faut prendre note qu’il n’est pas obligatoire de déclarer les indemnités de la commission des accidents du travail, les allocations d’anciens combattants, les indemnités d’invalidité pour les anciens combattants, les pensions de personnes à charge, l’assistance sociale, le supplément de revenu garanti, l’allocation de conjoint, l’allocation aux mères nécessiteuses, les prestations du bien-être social, les gains à la loterie et le crédit d’impôt pour enfants et que ces montants ne sont pas compris dans le revenu total établi.

**Exemption personnelle de base (Poste 29)**—Il s’agit de l’exemption de base de 3 770 \$ que tous les contribuables peuvent demander.

**Exemption en raison d’âge (Poste 30)**—Ce montant comprend l’exemption en raison d’âge de 2 360 \$ que peuvent demander les personnes âgées de 65 ans ou plus en 1983.

**Exemption de marié(e) ou l’équivalent (Poste 31)**—Il s’agit d’une exemption additionnelle de 3 300 \$ que peut demander une personne mariée lorsque le revenu net de son conjoint au cours de l’année, pendant le mariage, n’a pas dépassé 570 \$ ou que peut demander une personne non mariée pour le soutien d’un parent dont le revenu n’a pas dépassé 570 \$ et qui habitait le même logis. Une exemption réduite peut être demandée si le revenu net du conjoint ou de la personne à charge était supérieur à 570 \$ mais n’excédait pas 3 870 \$.

**Enfants entièrement à charge (Poste 32)**—C’est le montant de l’exemption qui peut être demandé pour chaque enfant entièrement à charge. La déduction maximale est de 710 \$ pour les enfants de moins de 18 ans et de 1 300 \$ pour ceux de 18 ans ou plus.

**Exemptions pour autres personnes à charge (Poste 33)**—C’est le montant de la déduction pour des dépenses d’entretien du père ou de la mère, des grands-parents, des frères ou des soeurs, des tantes ou des oncles résidant au Canada. Cette exemption ne doit pas dépasser 710 \$ si la personne à charge était âgée de moins de 18 ans ou 1 300 \$ si elle était âgée de 18 ans ou plus.

**Exemptions personnelles (Poste 34)**—Il s’agit du «Total des exemptions personnelles» demandées à la page 2 de la déclaration et qui représente l’ensemble des postes 29 à 33 inclusivement. Elles comprennent l’exemption de marié(e), l’exemption en raison d’âge, les exemptions pour des personnes à charge. Le total est établi proportionnellement à la période de résidence au Canada.

**Cotisations au RPC ou au RRQ (Poste 35)**—Il s’agit de la déduction admissible pour les cotisations versées au Régime de pensions du Canada ou au Régime de rentes du Québec, comme il est indiqué à la page 2 de la déclaration T1 Générale et à la page 1 de la déclaration T1 Spéciale. On obtient le montant net après soustraction de tout remboursement de cotisations.



**Unemployment Insurance Premiums (Item 36)**—This is the amount deducted for premiums paid for unemployment insurance and withheld by the employer less any overpayment of premiums to be refunded.

**Registered Pension Plan Contributions (Item 37)**—This shows the amount deducted from wages and salaries in respect of contributions to a registered pension plan. This amount is designated as "Registered pension plan contributions".

**Retirement Savings Plan Premiums (Item 38)**—This shows the amount deducted from income in respect of premiums paid under a registered retirement savings plan. The amount is designated as "Registered retirement savings plan premiums".

**Registered Home Ownership (Item 39)**—This is the amount claimed as a deduction for the "Registered home ownership savings plan contributions" area on page 2 of the return. The special deduction known as R.H.O.S.P. "top-up" (equal to the unused portion of \$10,000 lifetime R.H.O.S.P. contribution if the taxfiler purchased or completed construction of a new home) is included in Item 53, "Other Deductions".

**Interest, Dividends and Capital Gains Deduction (Item 40)**—This deduction is equal to the lesser of the eligible amount of interest, taxable dividend and capital gains income from Canadian sources (reported on Page 2 of the return) and \$1,000.

**Pension Income Deduction (Item 41)**—This deduction is equal to the lesser of the total of payments received from a pension plan (reported on page 2 of the return) and \$1,000.

**Union and Professional Dues (Item 42)**—This includes claims made on the line "Annual union, professional or like dues" of the return.

**Education Deduction (Item 43)**—This deduction as claimed on Page 2 of the return is \$50 for each month during which a student was in full-time attendance at an educational institution, and may be claimed by the student and/or a supporting individual.

**Tuition Fees (Item 44)**—This is the amount claimed on this line on Page 2 of the return as a deduction. This deduction can be made by the student only. It cannot be transferred to a supporting individual.

**Child Care Expenses (Item 45)**—This is the amount of the claim for child care expenses as shown on Page 2 of the return. A further analysis of the item will be found in Table 15.

**General Expense Allowance (Item 46)**—This deduction is 20% of employment income up to a maximum of \$500. Commission salesmen who are employees and are claiming expenses other than travel expenses are not entitled to claim this deduction.

**Other Expenses of Employment (Item 47)**—This is the amount of "Other Allowable Expenses" claimed as a deduction from "Total employment earnings" on Page 1 of the return. Included are travelling costs, costs of tools, supplies, etc. incurred in the course of employment, costs of meals and lodgings in the case of transport employees, expenses incurred by salesmen in earning commission income.

**Primes d'assurance-chômage (Poste 36)**—Il s'agit du montant déduit relativement aux primes versées pour l'assurance-chômage et retenu par les employeurs, moins tout paiement en trop de primes devant être remboursé.

**Cotisations à un régime enregistré de pensions (Poste 37)**—Fait voir le montant déduit des traitements et salaires comme contributions à un régime enregistré de pensions. Ce montant est désigné sous le titre «Cotisations à un régime enregistré de pensions».

**Primes versées à un régime enregistré d'épargne-retraite (Poste 38)**—Fait voir le montant déduit du revenu pour les primes versées en vertu d'un régime enregistré d'épargne-retraite. Il s'inscrit à la ligne intitulée «Primes d'un régime enregistré d'épargne-retraite».

**Régime enregistré d'épargne-logement (Poste 39)**—Il s'agit du montant de la déduction demandée à la ligne «Contributions à un régime enregistré d'épargne-logement», à la page 2 de la déclaration. La déduction spéciale appelée «déduction complémentaire» (soit la fraction inutilisée de la contribution limite totale de 10 000 \$, la vie durant, dans un REEL si le contribuable a acheté un logement neuf ou en a terminé la construction) est comprise dans le poste 53, «Autres déductions».

**Déduction pour intérêts, dividendes et gains en capital (Poste 40)**—Cette déduction est égale au moins élevé des deux montants suivants: le montant admissible des intérêts, dividendes imposables et gains en capital de sources situées au Canada (déclaré à la page 2 de la déclaration) ou 1 000 \$.

**Déduction relative au revenu de pensions (Poste 41)**—Cette déduction est égale au moins élevé des deux montants suivants: le total des paiements reçus d'un régime de pensions (déclaré à la page 2 de la déclaration) ou 1 000 \$.

**Cotisations syndicales et professionnelles (Poste 42)**—Il s'agit des montants déduits à la ligne intitulée «Cotisations annuelles syndicales, professionnelles ou semblables» de la déclaration.

**Déduction relative aux études (Poste 43)**—Cette déduction mentionnée à la page 2 de la déclaration est de 50 \$ pour chaque mois où un étudiant fréquentait à plein temps un établissement d'enseignement, et peut être demandée par l'étudiant et/ou par un particulier qui subvient à ses besoins.

**Frais de scolarité (Poste 44)**—Il s'agit du montant qui est déduit à cette ligne de la page 2 de la déclaration. Cette déduction ne peut être faite que par l'étudiant et ne peut être transférée à un particulier qui subvient à ses besoins.

**Frais de garde d'enfants (Poste 45)**—Il s'agit du montant de la déduction pour frais de garde d'enfants figurant à la page 2 de la déclaration. Une autre analyse de ce poste se trouve au tableau 15.

**Déduction générale pour frais (Poste 46)**—Cette déduction est égale à 20 % du revenu provenant d'un emploi, jusqu'à concurrence de 500 \$. Les vendeurs à commission, qui sont des employés déduisant des dépenses autres que des frais de déplacement, ne peuvent pas bénéficier de cette déduction.

**Autres frais découlant d'un emploi (Poste 47)**—Il s'agit du montant des «Autres frais déductibles» déduits du «Total des gains provenant d'un emploi», à la page 1 de la déclaration. Les frais suivants sont également compris: frais de voyage, coût des outils, des fournitures, etc. engagés dans le cours de l'emploi, coût des repas et du logement dans le cas des employés de compagnies de transport, de même que les dépenses subies par les vendeurs à commission pour gagner leur revenu.

**Disability Deduction (Item 48)** — This \$2,360 claim applies to persons who are blind at any time during the year and persons confined to a bed or wheelchair for a substantial time each day during any 12 month period ending in the year or individuals who would be confined were it not for the use of devices to make themselves mobile. This deduction may be claimed by the disabled individual and/or a supporting individual.

**Standard Deduction (Item 49)** — This is the last year the Act permits a Standard Deduction of \$100 from income in lieu of detailing specific claims for charitable donations and medical expenses. This item includes the amount claimed under this heading on page 2 of the return.

**Medical Claims (Item 50)** — The actual claim under the heading "Allowable Portion of Medical Expenses" is reported here. This represents the total medical expenses less 3% of net income.

**Charitable Donations (Item 51)** — This is the total of the allowable claims for "Charitable Donations". Charitable donations to a maximum of 20% of net income are an allowable deduction from net income if the claim is supported with receipts. Donations not allowed because of this limitation may be carried forward for up to five years.

**Eligible Deductions Transferred From Spouse (Item 52)** — This is the amount shown on page 2 of the return as "Deductions transferred from spouse". The amount includes any age, disability, education, pension, or interest, dividends and capital gains deductions transferred from the taxpayer's spouse.

**Other Deductions (Item 53)** — This item includes amounts claimed on this line of Page 2 of the return, consisting of moving expenses, carrying charges on investment income, alimony payments, Canada Pension Plan contributions claimed in respect of personal employees of the taxpayer, R.H.O.S.P. "top-up" (equal to the unused portion of the \$10,000 lifetime R.H.O.S.P. contribution limit), investor's petroleum exploration expenses, and Canadian motion picture films and video tapes capital cost allowance claims. The amount also includes capital and non-capital business losses of other years, gifts to the crown, Unemployment Insurance benefit repayments and allowable business investment loss from page 2 of the return. Beginning with the 1983 taxation year, this item includes the net loss attributed to Multiple Unit Residential Buildings (MURBs).

**Total Deductions (Item 54)** — This is the aggregate of Items 35 to 53 inclusive.

**Forward Averaging Elective Income Deduction (Item 55)** — Effective for 1982 and subsequent years, new forward averaging provisions permit qualifying taxpayers an election to spread eligible income received in the current year over future years when they may be in a lower tax bracket. It is not necessary to elect to forward average the full amount of the eligible income. However, the minimum amount of elective income is \$1,000. The amount of elective income is deducted in calculating the taxable income on page 2 of the tax return. However, the

**Déduction pour invalidité (Poste 48)** — Cette déduction (2 360 \$) concerne les personnes atteintes de cécité à un moment quelconque pendant l'année et les personnes devant garder le lit ou demeurer dans un fauteuil roulant pendant la majeure partie de la journée au cours de toute période de 12 mois se terminant dans l'année ou les personnes qui, sans des appareils pour les rendre mobiles, devraient garder le lit ou demeurer dans un fauteuil roulant. Cette déduction peut être demandée par la personne handicapée et/ou un particulier qui subvient à ses besoins.

**Déduction forfaitaire (Poste 49)** — C'est la dernière année que la Loi accorde une «Déduction forfaitaire» de 100 \$ du revenu en remplacement de montants détaillés pour «Dons de charité» et «Frais médicaux». Ce poste comprend le montant déduit à cette rubrique, à la page 2 de la déclaration.

**Déduction pour frais médicaux (Poste 50)** — Le montant effectivement déduit à la rubrique «Tranche déductible des frais médicaux» est indiqué ici. Il correspond au total des frais médicaux moins 3 % du revenu net.

**Dons de charité (Poste 51)** — Il s'agit du total des montants déductibles au titre de «Dons de charité». Les dons de charité, jusqu'à concurrence de 20 % du revenu net, constituent une déduction admissible du revenu net s'ils sont appuyés de reçus. Les dons qui ne sont pas admis à cause de cette limite peuvent être reportés sur les cinq années suivantes.

**Déductions admissibles transférées d'un conjoint à l'autre (Poste 52)** — Il s'agit du montant qui est à la page 2 de la déclaration à la rubrique «Déductions transférées d'un conjoint à l'autre». Le montant comprend la déduction relative à l'âge, à l'invalidité, aux études, aux intérêts, dividendes et gains en capital, et au revenu tiré d'une pension, qui sont transférées entre conjoints.

**Autres déductions (Poste 53)** — Ce poste comprend les montants déduits à cette ligne de la page 2 de la déclaration, c'est-à-dire, les frais de déménagement, les frais financiers sur le revenu de placements, les pensions alimentaires, les cotisations au Régime de pensions du Canada déduites pour des employés personnels d'un contribuable, la déduction complémentaire d'un REEL (soit la fraction inutilisée de la contribution limite totale de 10 000 \$, la vie durant, dans un REEL), les frais d'exploration pétrolière des investisseurs et les déductions pour amortissements relatives aux films cinématographiques canadiens et aux enregistrements vidéo. Ce poste comprend aussi les pertes en capital et les pertes autres qu'en capital d'entreprises de d'autres années, les dons à la Couronne, les remboursements de prestations d'assurance-chômage et les pertes déductibles au titre d'un placement d'entreprise provenant de la page 2 de la déclaration. A compter de l'année d'imposition 1983, ce poste comprend la perte nette attribuée aux immeubles à logements multiples.

**Total des déductions (Poste 54)** — Il s'agit du total des postes 35 à 53 inclusivement.

**Déduction relative au revenu étalé (Poste 55)** — Pour les années 1982 et suivantes, de nouvelles dispositions relatives à l'étalement du revenu permettent aux contribuables admissibles d'étaler le revenu admissible qu'ils ont reçu dans l'année courante sur les années à venir où ils pourraient être à un palier d'imposition inférieur. Ils ne sont pas tenus d'étaler tout leur revenu admissible, mais ils doivent en étaler au moins 1 000 \$. Le montant du revenu étalé n'est pas inclus dans le calcul du revenu imposable effectué à la page 2 de la déclaration d'impôt.



taxfiler must pay federal and provincial forward averaging taxes on this amount which are included in the Net Federal (Item 58) and the Net Provincial (Item 59) Tax Payable respectively.

**Accumulated Forward Averaging Amount Withdrawal (Item 56)** — The accumulated forward averaging amount withdrawal is all or any portion of all amounts previously elected to forward average. The withdrawal amount is indexed to reflect changes in the Consumer Price Index for the year(s) in which the taxfiler elected. The amount the filer elects to withdraw, shown on page 2 of the return, is included in the taxable income and taxed at the normal rate for that year. However, the taxfiler is entitled to claim provincial and federal forward averaging tax credits.

**Taxable Income Assessed (Item 57)** — This is the amount taxable after deducting all exemptions and allowances, subtracting forward averaging elective income and adding accumulated forward averaging amount withdrawal. The income code used for the distribution by income classes is not based upon this figure but upon the total income assessed, Item 28.

**Net Federal Tax Payable (Item 58)** — This figure is the amount of Net Federal Income Tax Payable as computed by the Department which appears on page 4 of the T1 General return and on page 2 of the T1 Special return.

**Net Provincial Tax Payable (Item 59)** — This is the amount of Net Provincial Tax Payable as computed by the Department which appears as Net Provincial Tax Payable on page 4 of the T1 General return and as Provincial Tax Payable on page 2 of the T1 Special return. Persons resident on the 31st December, 1983, in a province other than Quebec are liable for Provincial Income Tax on income earned in the province of residence at the rate applicable for the province. Income earned in a province outside the province of residence is liable for Provincial Income Tax applicable to the province of residence, even if the province of residence is Quebec. These Provincial Income Taxes are collected by the Federal Government on behalf of agreeing provinces. The Province of Quebec collects its own income tax.

**Total Net Tax Payable (Item 60)** — This is the total of the amounts of Net Federal Tax Payable and Net Provincial Tax Payable. (Items 58 and 59).

**Basic Federal Tax (Item 61)** — This is the amount of the Basic Federal Tax as calculated by the Department. It represents the Total Federal Income Tax on the taxable income plus any tax adjustments and less the dividend tax credit.

**Forward Averaging Tax Credit (Item 62)** — Item 62 represents the total of the federal and the provincial forward averaging tax credits which can be claimed in respect of the elective income brought back into income of the current year. The federal credit, in respect of the forward averaging tax paid at the time of the election, is 34% of the accumulated forward amount withdrawal. The provincial credit is the amount of the federal credit multiplied by the basic provincial tax rate for the province of residence as of 31st December, 1983. This is so even if the province of residence is different from the one in which the original election was made.

Le déclarant doit toutefois payer des impôts fédéral et provincial sur le montant du revenu étalé, impôts qui sont inclus respectivement dans l'impôt fédéral net à payer (poste 58) et dans l'impôt provincial net à payer (poste 59).

**Retrait du montant d'étalement accumulé (Poste 56)** — Le retrait du montant d'étalement accumulé correspond à la totalité ou à une partie de tous les montants qui ont déjà été étalés. Ce montant de retrait est indexé pour tenir compte des changements dans l'indice des prix à la consommation pour les années pour lesquelles le déclarant a choisi d'étaler son revenu. Le montant que le déclarant choisi de retirer, qui figure à la page 2 de la déclaration, est inclus dans le revenu imposable et imposé au taux normal en vigueur pour l'année du retrait. Le déclarant peut cependant se prévaloir des crédits provincial et fédéral d'impôt pour étalement du revenu.

**Revenu imposable établi (Poste 57)** — Il s'agit du montant imposable après soustraction de toutes les exemptions et déductions, après soustraction du revenu étalé et addition du retrait du montant d'étalement accumulé. Le code de revenu utilisé pour la répartition par catégorie de revenu ne se fonde pas sur ce chiffre, mais bien sur le revenu total établi, poste 28.

**Impôt fédéral net à payer (Poste 58)** — Il s'agit du montant d'impôt fédéral net sur le revenu à payer, calculé par le Ministère, et qui figure à la page 4 de la déclaration T1 Générale et à la page 2 de la déclaration T1 Spéciale.

**Impôt provincial net à payer (Poste 59)** — Il s'agit du montant d'impôt provincial net à payer calculé par le Ministère qui figure comme impôt provincial net à payer à la page 4 de la déclaration T1 Générale et comme impôt provincial à payer à la page 2 de la déclaration T1 Spéciale. Les personnes, qui résidaient au 31 décembre 1983 dans une province autre que le Québec, sont assujetties à l'impôt provincial sur le revenu portant sur le revenu gagné dans la province de résidence et au taux qui s'applique à cette province. Le revenu gagné dans une province autre que la province de résidence est assujetti à l'impôt provincial sur le revenu qui s'applique à la province de résidence, même si la province de résidence est le Québec. Ces impôts provinciaux sur le revenu sont perçus par le gouvernement fédéral au nom des provinces qui ont signé l'entente. La province de Québec perçoit son propre impôt sur le revenu.

**Total de l'impôt net à payer (Poste 60)** — Il s'agit du total des montants de l'«impôt fédéral net à payer» et de l'«impôt provincial net à payer». (Postes 58 et 59).

**Impôt fédéral de base (Poste 61)** — Il s'agit du montant d'impôt fédéral de base, calculé par le Ministère. Il représente le total de l'impôt fédéral sur le revenu frappant le revenu imposable, plus tout rajustement d'impôt et moins le crédit d'impôt pour dividendes.

**Crédit d'impôt pour étalement du revenu (Poste 62)** — Le poste 62 représente le total des crédits fédéral et provincial d'impôt pour étalement du revenu qui, eux, peuvent être demandés à l'égard du revenu étalé rajouté au revenu de l'année courante. Le crédit fédéral, relatif à l'impôt qui a été payé sur le revenu étalé au moment du choix, est de 34% du retrait du montant d'étalement accumulé. Le crédit provincial correspond au crédit fédéral multiplié par le taux d'impôt provincial de base de la province de résidence au 31 décembre 1983 et ce, même si la province de résidence n'est pas la même que celle lorsque le premier choix a été exercé.



**Dividend Tax Credit (Item 63)**—This is the amount computed as allowable dividend tax credit, which is 22 2/3% of taxable amount of dividends from taxable Canadian corporations, not exceeding the total federal income tax after adjustments.

**Child Tax Credit (Item 64)**—This credit is available to all recipients of the Family Allowance. It is \$343 per eligible child reduced by 5% of family net income over \$26,330. Shown under this heading is the total amount allowed for this credit. A further analysis of this credit is given in Tables 17 and 18.

### *The 1983 Rate Structure:*

The tax structure was revised in 1972 as a result of tax reform legislation with new personal exemptions and a new rate schedule being introduced. The old age security and social development tax were absorbed in the new rate schedule.

The 1983 rates of federal income tax will be found in Schedule 1 reproduced in the Appendix of this book "Fac-similes of 1983 Individual Income Tax Return Forms".

The basic provincial and territorial rates as a percentage of Basic Federal Tax are as follows:

Newfoundland	60 %
Prince Edward Island	52.5%
Nova Scotia	56.5%
New Brunswick	58 %
Ontario	48 %
Manitoba	54 %
Saskatchewan	51 %
Alberta	38.5%
British Columbia	44 %
Northwest Territories	43 %
Yukon	45 %

The Federal-Provincial Fiscal Arrangements Act continued in effect with provincial taxes calculated as a percentage of Basic Federal Tax. For those provinces which made agreements under the Federal-Provincial Fiscal Arrangements Act, and on whose behalf the federal government agreed to collect the provincial income tax, a provincial income tax was levied. No provincial tax was collected by the federal government on behalf of the Province of Quebec which collects its own income taxes. Individuals not resident in Canada are required to add a surtax equal to 47% of their "Reduced Basic Federal Tax" because they are not subject to provincial income tax.

**Crédit d'impôt pour dividendes (Poste 63)**—Il s'agit du montant calculé à titre de crédit pour dividendes admissibles, qui est de 22 2/3 % de la fraction imposable des dividendes de corporations canadiennes imposables, ne dépassant pas le total de l'impôt fédéral sur le revenu après rajustements.

**Crédit d'impôt pour enfants (Poste 64)**—Ce crédit est offert à tous les bénéficiaires d'allocations familiales. Il est de 343 \$ par enfant admissible, moins 5 % de la fraction du revenu net familial en sus de 26 330 \$. Cette rubrique indique le montant total accordé pour ce crédit. Une autre analyse de ce crédit figure aux tableaux 17 et 18.

### *Taux de l'impôt de 1983:*

À la suite de la réforme fiscale, la structure de l'impôt a été révisée en 1972 de façon à prévoir de nouvelles exemptions personnelles et un nouveau barème de taux. L'impôt de sécurité de la vieillesse et l'impôt de progrès social ont été inclus dans le nouveau barème de taux.

Le taux de l'impôt fédéral sur le revenu pour 1983 figure à l'Annexe 1 de l'Appendice de la présente brochure, à la rubrique «Fac-similés de formules de Déclarations d'impôt sur le revenu des particuliers de 1983».

Les taux provinciaux et territoriaux de base, comme un pourcentage de l'impôt fédéral de base, sont:

Terre Neuve	60 %
Île-du-Prince-Édouard	52.5 %
Nouvelle-Écosse	56.5 %
Nouveau-Brunswick	58 %
Ontario	48 %
Manitoba	54 %
Saskatchewan	51 %
Alberta	38.5 %
Colombie-Britannique	44 %
Territoires du Nord-Ouest	43 %
Yukon	45 %

La Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces a été maintenue en vigueur; les impôts provinciaux sont calculés comme pourcentage de l'impôt fédéral de base. Un impôt provincial sur le revenu a été institué par les provinces ayant conclu un accord en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces et pour le compte desquelles le gouvernement fédéral a accepté de percevoir l'impôt provincial sur le revenu. Aucun impôt provincial sur le revenu n'a été perçu par le gouvernement fédéral pour le compte de la province de Québec, puisqu'elle administre son propre régime de perception. Les particuliers résidant hors du Canada sont tenus d'ajouter une surtaxe égale à 47 % de l'«Impôt fédéral de base réduit» parce qu'ils sont exonérés de l'impôt provincial sur le revenu.

## Description of Basic Tables

### GENERAL NOTE:

To ensure the confidentiality of taxfilers, two conditions may be applied to taxation statistics. In all tables, breakdowns with less than ten taxfilers do not show any figures in that breakdown. These figures are, however, included in all sub-totals and overall totals. Then, for tables where all returns and taxable returns are analyzed separately (Tables 2, 2A, 3, 3A, 4, 4A, 6, 6A, 8, 8A, 9, 9A), a check on the number of non-taxable filers is done. For the breakdowns with less than ten non-taxable filers, the number of taxfilers in that breakdown is rounded to the nearest ten for the all-returns table and the corresponding taxable-returns table. The appropriate subtotal and total counts are edited when necessary to guard against residual disclosure. The equivalent amounts are not edited.

### TABLE 1 — GENERAL STATEMENT BY PROVINCE

This table consists of statistics on the major components of income and tax-related items by province. The figures for taxable and non-taxable returns are shown both separately and consolidated. *In this table, and only in this table, the allocation of returns by province or territory is on the basis of the province in which the residence of the taxfiler was located on 31st December 1983, as reported on the first page of the return except in the case of multiple jurisdiction returns (i.e. returns of businessmen and professionals who earn income in more than one province) which are handled in the same manner as returns in all other provincial tables. If the individual filing the return resided outside of Canada on 31st December, his return, in this table, has been included with "Non-residents". In all other provincial tables, the allocation is on the basis of the taxfiler's address at the time of filing. The amounts of Federal Tax Payable, and Provincial Tax Payable, are as assessed.*

### TABLE 2 — ALL RETURNS BY INCOME CLASSES

In this table all returns are classified according to the size of total income assessed. Under each income class heading there are two columns. The first column indicates the occurrence or number of all returns which had the item in question and the second column indicates the dollar amount involved for the tax returns in the income class. Each income class contains returns with total income starting at the lower limit of the income range up to but not including the upper limit of the range. For example, the income class marked \$1,500 to \$2,000 includes all returns with total incomes of \$1,500 or more up to but not including incomes of \$2,000. Some returns with less than \$3,500 income are taxable which requires an explanation since normally the exemptions are at least \$3,770. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they

## Description des tableaux de base

### REMARQUE GÉNÉRALE:

Pour sauvegarder la nature confidentielle des renseignements sur les contribuables, deux conditions doivent être appliquées aux statistiques fiscales. Dans un premier temps, pour tous les tableaux, les subdivisions comptant moins de dix contribuables n'indiquent aucune donnée. Néanmoins, les données de ces subdivisions sont intégrées aux sommes partielles et aux totaux généraux. Et dans un deuxième temps, pour les tableaux où toutes les déclarations et les déclarations imposables sont analysées séparément (tableaux 2, 2A, 3, 3A, 4, 4A, 6, 6A, 8, 8A, 9, 9A), le nombre de contribuables non imposables est vérifié. Lorsqu'une subdivision compte moins de dix contribuables non imposables, le nombre de déclarants de la subdivision est arrondi à la dizaine près pour le tableau de toutes les déclarations et pour le tableau correspondant des déclarations imposables. Les sommes partielles et les totaux appropriés du nombre de contribuables sont aussi modifiés lorsqu'il est nécessaire de protéger la confidentialité des renseignements; toutefois, les montants correspondants ne le sont pas.

### TABLEAU 1 — ÉTAT GÉNÉRAL PAR PROVINCE

Ce tableau renferme des statistiques par province, sur les principaux éléments de revenu et de postes liés à l'impôt. Les statistiques sur les déclarations imposables et les déclarations non imposables sont données à la fois séparément et globalement. *Ce n'est que dans ce tableau que la répartition des déclarations par province ou territoire se fonde sur la province ou le territoire de résidence du déclarant au 31 décembre 1983, indiqué à la première page de sa déclaration; cependant, il y a exception pour les déclarations à administrations multiples (par ex., les déclarations des personnes d'affaires et des membres de professions libérales gagnant leur revenu dans plus d'une province) qui sont traitées comme les déclarations dans tous les autres tableaux provinciaux. Si le contribuable résidait à l'extérieur du Canada au 31 décembre, sa déclaration a été attribuée, dans ce tableau, à la colonne «Non-résidents». Dans tous les autres tableaux qui font état de données par province, la répartition est faite d'après l'adresse du déclarant au moment où ce dernier a produit sa déclaration. Les montants d'«impôt fédéral à payer» et d'«impôt provincial à payer» correspondent aux cotisations établies.*

### TABLEAU 2 — TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

Dans ce tableau, toutes les déclarations sont classées d'après l'importance du revenu total établi. Chaque rubrique de catégorie de revenu comprend deux colonnes: la première indique le nombre de déclarations faisant état du poste en question et la seconde, le montant en dollars se rapportant aux déclarations d'impôt de cette catégorie de revenu. Dans chaque catégorie de revenu, le montant du revenu total commence à la limite inférieure du palier de revenu mais n'atteint pas la limite supérieure. La catégorie de 1 500 \$ à 2 000 \$, par exemple, comprend toutes les déclarations indiquant un revenu total de 1 500 \$ à 2 000 \$ exclusivement. Certaines déclarations qui font état d'un revenu inférieur à 3 500 \$ sont imposables; il faut en expliquer la raison, puisque normalement les exemptions s'élèvent à au moins 3 770 \$. Voici les cas où cela se produit: (1) certains non-résidents du Canada produisent une déclaration à l'égard du revenu gagné au Canada et n'ont pas droit aux exemptions personnelles; (2) les particuliers qui résident au



earned during their period of residence in Canada with their exemptions prorated to the same period; (3) certain individuals who in 1983 elected to withdraw all or any portion of the amount they had elected to forward average in 1982. This amount is not included in the total income but added to the taxable income and taxed at the normal rate for the 1983 taxation year. However, the taxfiler is entitled to the federal and provincial forward averaging tax credits for the 1983 taxation year; and (4) certain returns which are taxable only in respect of lump sum pension payments which are excluded from the total income under transitional provisions of the Act. No taxable income is reported on such returns and the exemptions may exceed the total income recorded. A small portion of returns in the higher income classes may be classified as non-taxable. This can arise because of large deductions which may offset the current year's income. The most common of these include carrying charges, dividend and foreign tax credits, business or farm losses of earlier years, large charitable donations and allowable deductions from investment income. For similar data on taxable returns only, see Table 2A.

**TABLE 2A — TAXABLE RETURNS BY INCOME CLASSES**

In this table taxable returns are classified according to the size of total income assessed. The definition of table content is as described for Table 2 which analyzes all returns.

**TABLE 3 — ALL RETURNS BY OCCUPATION**

In this table all returns are classified according to occupation. *Under each occupation group heading there are two columns: number and amount as described in Table 2. This classification is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed.* This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform.

Professionals as classified here are *self-employed persons with professional fees as their principal source of income*. Professionals earning the major part of their income in the form of salary are classified as employees. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The classification "Other professionals" includes such professionals as nurses, physiotherapists, osteopaths, chiropractors, surveyors, veterinarians, computer specialties and tax consultants. The large employee class has been subdivided according to whether the taxfiler is employed by a business, an institution or a school, a federal or a provincial crown corporation or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere, are shown as "unclassified employees". The classification "Teachers and professors" excludes non-teaching employees of schools and

Canada pendant seulement une partie de l'année d'imposition et qui sont imposés sur le revenu gagné pendant qu'ils résidaient au Canada doivent calculer au prorata leurs exemptions pour la même période; (3) certains particuliers qui en 1983, ont choisi de retirer une partie ou la totalité du montant qu'ils avaient étalé en 1982. Ce montant n'est pas compté dans le revenu total, mais rajouté au revenu imposable et imposé au taux normal en vigueur pour l'année d'imposition 1983. Cependant, le déclarant a droit à des crédits fédéral et provincial pour étalement du revenu pour l'année d'imposition 1983; et (4) certains contribuables ne sont imposés que sur les paiements forfaitaires de pension qui sont exclus du revenu total en vertu des dispositions transitoires de la Loi. Aucun revenu imposable n'est indiqué dans ces déclarations et les exemptions peuvent être supérieures au revenu total déclaré. Une faible proportion des déclarations comprises dans les catégories de revenu plus élevé peuvent être classées comme non imposables. Cela se produit lorsque de grosses déductions réduisent le revenu de l'année courante. Les frais financiers, les crédits pour dividendes et pour impôts étrangers, les pertes commerciales ou agricoles d'années antérieures, les gros dons de charité et les déductions admissibles du revenu de placement sont les déductions qui entrent le plus souvent en ligne de compte. Pour des données semblables sur les déclarations imposables seulement, se reporter au tableau 2A.

**TABLEAU 2A — DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU**

Dans ce tableau, les déclarations imposables sont classées selon l'importance du revenu total établi. Le contenu de ce tableau est le même que pour le tableau 2 qui, lui, analyse toutes les déclarations.

**TABLEAU 3 — TOUTES LES DÉCLARATIONS SELON L'OCCUPATION**

Dans ce tableau, toutes les déclarations sont classées selon l'occupation du contribuable. *Chaque rubrique de groupe d'occupation comprend deux colonnes: la première indique le nombre de déclarations et la seconde le montant en dollars, comme c'est le cas au tableau 2. Le classement se fonde principalement sur la façon dont le contribuable gagne son revenu, plutôt que sur le genre de travail qu'il exerce.* Nous avons choisi ce genre de classement, car, à notre avis, la source de revenu est une méthode systématique et uniforme de classement, alors que la description que font plusieurs particuliers de leur travail ne l'est pas.

Les membres de professions libérales dont il est question ici sont des travailleurs indépendants dont la principale source de revenu consiste en des honoraires professionnels. Les membres de professions libérales qui gagnent la plus grande partie de leur revenu sous forme d'un salaire font partie de la catégorie des employés. Ainsi, il est probable que le nombre de médecins, avocats, etc. indiqué dans ce tableau soit moindre que le nombre indiqué dans les répertoires de professions. La catégorie «Autres professions libérales» comprend les infirmières, physiothérapeutes, ostéopathes, chiropraticiens, arpenteurs, vétérinaires, informaticiens, et fiscalistes. La vaste catégorie des employés a été subdivisée, selon que le déclarant est employé d'une entreprise, d'une institution ou école, d'une société de la Couronne fédérale ou provinciale ou d'un organisme gouvernemental quelconque. Les personnes travaillant pour des particuliers ou des agriculteurs, de même que les employés ne



colleges. The classification "Salesmen" includes only those reporting "Commission Income from Self-Employment" as their principal source of income. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. Individuals who derive the bulk of their income from the rental of real estate are shown as "property owners". Included in "Unclassified" are those whose principal source of income is alimony or certain miscellaneous types of incomes such as hunters, trappers and guides. For similar data on taxable returns only, see Table 3A.

pouvant être inclus dans une autre catégorie, figurent parmi les «Employés non classés». La catégorie «Instituteurs et professeurs» ne comprend pas le personnel non enseignant des écoles et collèges. La catégorie des vendeurs ne comprend que les personnes qui déclarent un revenu de commissions d'un travail indépendant comme principale source de revenu. Les propriétaires ou associés d'entreprises, ayant des employés ou non, sont subdivisés selon le genre d'entreprise. Un propriétaire qui exploite deux différents genres d'entreprises est classé selon l'entreprise qui lui rapporte le revenu brut le plus élevé. Les particuliers dont le revenu provient surtout de la location de biens immobiliers sont regroupés sous le titre «Propriétaires d'immeubles». La catégorie «Non classés» comprend les contribuables dont la principale source de revenu est une pension alimentaire, ou ceux qui touchent divers genres de revenu notamment, les chasseurs, les trappeurs et les guides. Pour des données semblables sur les déclarations imposables seulement, se reporter au tableau 3A.

#### TABLE 3A — TAXABLE RETURNS BY OCCUPATION

In this table taxable returns are classified according to occupation. The definition of table content is as described for Table 3 which analyzes all returns.

#### TABEAU 3A — DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

Dans ce tableau, les déclarations imposables sont classées selon l'occupation du contribuable. Le contenu de ce tableau est le même que pour le tableau 3 qui, lui, analyse toutes les déclarations.

#### TABLE 4 — ALL RETURNS BY AGE AND SEX

In this table all returns are classified by sex within age groups. Under each sex category within an age group there are two columns: number and amount as described in Table 2. Age and sex are derived from information on the first page of the return. Returns with sex not reported and indeterminable are classified as male. Returns with no reported date of birth are not analyzed separately but are included in the Grand Total. For similar data on taxable returns only, see Table 4A. A more detailed age analysis is shown in Tables 9 and 9A.

#### TABEAU 4 — TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

Dans ce tableau, toutes les déclarations sont classées par groupes d'âge, selon le sexe. Chaque catégorie de sexe, dans un groupe d'âge donné, renferme deux colonnes: le nombre de déclarations et les montants dont elles font état, conformément à la description du tableau 2. Les données sur l'âge et le sexe sont tirées des renseignements qui figurent à la première page de la déclaration. Les déclarations qui ne renferment aucune donnée sur le sexe et pour lesquelles il est impossible de déterminer le sexe sont indiquées à la catégorie «Hommes». Les déclarations qui ne renferment aucune date de naissance ne sont pas analysées séparément, mais elles sont comprises dans le total global. Pour les données semblables sur les déclarations imposables seulement, se reporter au tableau 4A. Les tableaux 9 et 9A donnent une analyse plus détaillée selon l'âge.

#### TABLE 4A — TAXABLE RETURNS BY AGE AND SEX

In this table taxable returns are classified by sex within age groups. The definition of table content is as described for Table 4 which analyzes all returns.

#### TABEAU 4A — DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

Dans ce tableau, les déclarations imposables sont classées par groupes d'âge, selon le sexe. Le contenu de ce tableau est le même que pour le tableau 4 qui, lui, analyse toutes les déclarations.

#### TABLE 5 — ALL RETURNS BY CITY OR PLACE OF RESIDENCE

In this table, returns are classified according to the mailing address on the return at the time of filing. Taxable returns and all returns are presented in alternate columns. Eighty-eight major cities and towns have been selected for this table in accordance with definitions employed in the 1981 Census. Provincial, territorial and outside Canada totals are provided as well. If a taxfiler's return was completed by a firm involved in tax discounting, the mailing address on the return may be the address of the firm instead of the taxfiler's. This is the case with several

#### TABEAU 5 — TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

Dans ce tableau, les déclarations sont classées d'après l'adresse postale qui est indiquée sur la déclaration. Les déclarations imposables et toutes les déclarations sont présentées dans deux colonnes adjacentes. Ce tableau renferme des statistiques pour 88 villes principales qui ont été choisies en conformité avec les définitions utilisées dans le recensement de 1981. Les totaux pour les provinces, les territoires et l'extérieur du Canada sont aussi présentés. Si la déclaration d'un contribuable a été remplie par une entreprise qui offre l'achat de rembourse-

firms which re-label discounted returns in order to indicate where the Department should send the refund cheques. In some cases, the address of the discounting firm is significantly different from the taxpayer's address.

Beginning with the 1984 Edition, metropolitan areas are no longer being represented in this table in order to achieve consistency of locality definition throughout the publication.

This detailed analysis is only available for those cities in each province which are shown in the table. Where taxfilers reside outside the cities selected for this table, they have been included under the caption "Other Areas" within the province concerned.

Some Net Provincial Tax Payable is shown for residents of the Province of Quebec, even though the federal government does not collect provincial income tax on behalf of this province. These amounts represent tax collected on income earned in other provinces.

It should be noted that these statistics have been compiled from a sample of returns. Therefore, there will be some differences between this data and information tabulated in Summary Table 1 and those in Part 2, since the latter are compiled from our universe taxfiler master computer file.

#### **TABLE 6 — ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME**

This table provides a distribution by total income class of all returns, taxable and non-taxable, according to marital status for tax purposes and number of dependants. For tax purposes, a person is classified as married if either the married exemption or equivalent to married exemption is claimed. Otherwise, a person is classified as single. The number of dependants reflects the number of wholly dependent children and other dependants claimed for exemptions. However, the number does not include spouses or dependants claimed in order to establish married or equivalent exemptions.

There are some taxfilers who are taxed as married but whose incomes are less than the amount of the exemption allowed for a married person. These are persons whose spouses received income in excess of \$570 but not over \$3,870. The result is a reduced married exemption. For similar data on taxable returns only, see Table 6A.

#### **TABLE 6A — TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME**

This table provides a distribution by total income class of all taxable returns, according to marital status for tax purposes and number of dependants. The definition of table content is the same as that of Table 6 which analyzes all returns.

ments d'impôt, il est possible que l'adresse postale de la déclaration soit celle de l'entreprise plutôt que celle du contribuable. Ceci se produit avec, plusieurs entreprises qui substituent l'adresse des déclarations escomptées par la leur afin d'indiquer l'endroit où le ministère doit poster le chèque de remboursement. Dans certains cas, l'adresse de l'entreprise diffère considérablement de celle du contribuable.

A compter de l'édition de 1984, les régions métropolitaines ne sont plus représentées dans ce tableau afin que les définitions de localité utilisées soient uniformes partout dans la publication.

Seul un certain nombre de villes dans chaque province ont fait l'objet d'une telle analyse détaillée. Les contribuables qui résident ailleurs que dans les villes mentionnées dans ce tableau sont regroupés à la rubrique «Autres endroits» de la province en question.

Ce tableau indique des montants d'impôt provincial net à payer par des résidents de la province de Québec, bien que le gouvernement fédéral ne perçoive pas l'impôt provincial sur le revenu pour le compte de cette province. Ces montants représentent l'impôt perçu sur le revenu gagné dans d'autres provinces.

Il est à noter que ces données sont tirées d'un échantillon. Ainsi, on remarquera certaines différences entre ces données et l'information provenant du tableau récapitulatif 1 et des tableaux de la partie 2 puisque ces derniers découlent de notre fichier informatique comprenant tous les contribuables.

#### **TABLEAU 6 — TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU**

Ce tableau classe toutes les déclarations, imposables et non imposables, d'après la catégorie de revenu total, l'état civil aux fins de l'impôt et le nombre de personnes à charge. Aux fins de l'impôt, une personne est considérée comme mariée si elle demande l'exemption de marié(e) ou l'équivalent de l'exemption de marié(e). Sinon, elle est classée comme célibataire. Le nombre de personnes à charge comprend le nombre d'enfants entièrement à charge et les autres personnes à charge pour lesquelles le contribuable demande une exemption, mais non son conjoint ou les personnes à sa charge pour lesquels il demande l'exemption de marié(e) ou l'équivalent de l'exemption de marié(e).

Il y a certains déclarants qui sont considérés comme mariés aux fins de l'impôt mais dont les revenus sont inférieurs au montant de l'exemption admise pour une personne mariée. Il s'agit de personnes dont le conjoint a reçu un revenu supérieur à 570 \$ mais inférieur à 3 870 \$. Dans ce cas, l'exemption de marié(e) est réduite. Le Tableau 6A renferme des données semblables sur les déclarations imposables seulement.

#### **TABLEAU 6A — DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU**

Ce tableau classe les déclarations imposables d'après la catégorie de revenu total, l'état civil aux fins de l'impôt et le nombre de personnes à charge. Le contenu de ce tableau est le même que pour le tableau 6 qui, lui, analyse toutes les déclarations.



**TABLE 6B— ALL RETURNS BY MARITAL STATUS,  
SEX AND INCOME**

In this table all returns both taxable and non-taxable are classified by sex, income and by *actual* marital status in addition to the classification by marital status for tax purposes. The information concerning actual marital status has been tabulated from the entry on page 1 of the tax return describing taxpayer's marital status as of December 31 of the taxation year. Analysis is presented for the groups "single", "married", "widowed or divorced" and "unstated". In this table, taxfilers who are separated are included in "widowed or divorced".

**TABLE 7 — ALL RETURNS BY PROVINCE  
AND INCOME**

In this table the taxable returns and all returns for each province have been distributed by total income class. Allocation to a province is based on the taxfiler's address at the time of filing as reported on the first page of the tax return.

**TABLE 8 — ALL RETURNS BY PROVINCE  
AND OCCUPATION**

In this table all returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxfiler's address at the time of filing. The definitions of occupational groups are the same as those of Table 3. For similar data on taxable returns only see Table 8A.

**TABLE 8A — TAXABLE RETURNS BY PROVINCE  
AND OCCUPATION**

In this table the taxable returns for a province have been distributed by occupational class. The definition of table content is as described for Table 8 which analyzes all returns.

**TABLE 9 — ALL RETURNS BY PROVINCE AND AGE**

In this table all returns both taxable and non-taxable are arranged by the province of residence at the time of filing. Age is derived from date of birth on the first page of the return. Within each province, age breakdown is presented, beginning with "under 18" and running to "over 75", with a separate group for those whose age was unstated. Those living outside one of the ten provinces are included in the total columns for Canada. For similar data on taxable returns only see Table 9A.

**TABLE 9A — TAXABLE RETURNS BY PROVINCE  
AND AGE**

In this table the taxable returns are arranged by the province of residence. The content of this table is as defined in Table 9 which analyzes all returns.

**TABLEAU 6B — TOUTES LES DÉCLARATIONS  
SELON L'ÉTAT CIVIL,  
LE SEXE ET LE REVENU**

Dans ce tableau, toutes les déclarations, imposables et non imposables, sont classées d'après le sexe, le revenu et le véritable état civil du déclarant, en plus de son état civil aux fins de l'impôt. Les renseignements concernant le véritable état civil sont tirés de la section de la première page de la déclaration d'impôt qui donne l'état civil du contribuable au 31 décembre de l'année d'imposition. L'analyse porte sur les groupes «Célibataires», «Mariés», «Veufs ou divorcés» et «Non indiqué». Dans ce tableau, les déclarants séparés font partie de la catégorie «Veufs ou divorcés».

**TABLEAU 7 — TOUTES LES DÉCLARATIONS PAR  
PROVINCE, SELON LE REVENU**

Dans ce tableau, les déclarations imposables et toutes les déclarations de chaque province sont classées par catégorie du revenu total. Le classement se fonde sur l'adresse du déclarant au moment de la production qui figure à la première page de sa déclaration d'impôt.

**TABLEAU 8 — TOUTES LES DÉCLARATIONS PAR  
PROVINCE, SELON L'OCCUPATION**

Dans ce tableau, toutes les déclarations de chaque province sont classées par catégorie d'occupation. L'adresse du contribuable lors de la production de sa déclaration détermine l'attribution faite à chaque province. Les groupes d'occupation sont définis au tableau 3. Le tableau 8A renferme des données semblables sur les déclarations imposables seulement.

**TABLEAU 8A — DÉCLARATIONS IMPOSABLES PAR  
PROVINCE, SELON L'OCCUPATION**

Dans ce tableau, les déclarations imposables de chaque province sont classées par catégorie d'occupation. Le contenu de ce tableau est le même que pour le tableau 8 qui, lui, analyse toutes les déclarations.

**TABLEAU 9 — TOUTES LES DÉCLARATIONS PAR  
PROVINCE, SELON L'ÂGE**

Dans ce tableau, toutes les déclarations, imposables et non imposables, sont classées selon la province de résidence du déclarant lors de la production de sa déclaration. Les données sur l'âge sont tirées de la section de la date de naissance sur la première page de la déclaration. Pour chaque province, les données sont classées selon l'âge des contribuables, à partir des «Moins de 18 ans» jusqu'aux «Plus de 75 ans»; un groupe distinct renferme les données sur les déclarants dont l'âge n'est pas précisé. Les déclarants qui ne vivent pas dans l'une des dix provinces sont inclus dans la colonne du total pour le Canada. Le tableau 9A renferme des données semblables sur les déclarations imposables seulement.

**TABLEAU 9A — DÉCLARATIONS IMPOSABLES PAR  
PROVINCE, SELON L'ÂGE**

Dans ce tableau, toutes les déclarations imposables sont classées selon la province de résidence. Le contenu de ce tableau est le même que pour le tableau 9 qui, lui, analyse toutes les déclarations.



**TABLE 10 — ALL RETURNS BY AGE, SEX  
AND INCOME**

This table shows, for each of twelve age groups and for the total, the numbers and incomes for each sex by income groups for taxable returns and for all returns. "All returns" combines the figures for taxable and non-taxable returns.

**TABLE 11 — ALL RETURNS BY AGE, SEX AND  
OCCUPATION**

This table shows for each of twelve age groups and for the total, the numbers and the incomes received by each sex in the major occupational groups. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3.

**TABLE 12 — ALL RETURNS BY OCCUPATION  
AND INCOME**

This table shows the distribution of taxable returns and all returns for each of thirty-seven occupational groups by ranges of total income. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3.

**TABLE 13 — DISTRIBUTION OF GROSS AND NET  
INCOME AND CAPITAL  
COST ALLOWANCE BY  
PROVINCE**

This table shows the amount of gross income reported by taxpayers and its relation to the net income reported in the tax returns.

Where the return is for a partner in a business or other type of enterprise, the partner's percentage share of the net income was recorded, and the corresponding share of the gross income of the partnership was used in compiling this table. In some instances the gross income was not obtainable but in each case the net was extracted and identified as a "net", for which the corresponding gross was not available. However, in the cases where the capital cost allowance was reported the gross was estimated to be the sum of the net income and the capital cost allowance. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross.

The amount of capital cost allowance as specified in the Capital Cost Allowance schedule (Schedule 8) under the heading "Capital Cost Allowance for 1983", column 9, and, for

**TABLEAU 10 — TOUTES LES DÉCLARATIONS  
SELON L'ÂGE, LE SEXE ET  
LE REVENU**

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble de ces groupes, le nombre de déclarations ainsi que le montant des revenus dont elles font état, selon le sexe et la catégorie de revenu, pour les déclarations imposables et pour toutes les déclarations. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables.

**TABLEAU 11 — TOUTES LES DÉCLARATIONS  
SELON L'ÂGE, LE SEXE ET  
L'OCCUPATION**

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble de ces groupes, le nombre de déclarations et le montant des revenus dont elles font état, selon le sexe et les principales catégories d'occupation. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes d'occupation ont la même définition que pour le tableau 3.

**TABLEAU 12 — TOUTES LES DÉCLARATIONS  
SELON L'OCCUPATION ET  
LE REVENU**

Ce tableau donne une répartition des déclarations imposables et de toutes les déclarations pour chacun des trente-sept groupes d'occupation selon les paliers de revenu total. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes d'occupation ont la même définition que pour le tableau 3.

**TABLEAU 13 — RÉPARTITION DU REVENU BRUT  
ET NET ET DE LA DÉDUCTION  
POUR AMORTISSEMENT  
PAR PROVINCE**

Ce tableau indique le montant de revenu brut que déclarent les contribuables et le rapport qui existe entre celui-ci et le revenu net figurant dans les déclarations.

Lorsqu'il s'agit de la déclaration d'un associé dans une entreprise commerciale ou dans un autre genre d'entreprise, la part de revenu net de l'associé a été compilée, et la fraction correspondante du revenu brut de la société de personnes a été incluse dans les calculs dont fait état ce tableau. Dans certains cas, il a été impossible d'obtenir le montant de revenu brut. Le revenu net a quand même été calculé et désigné comme revenu «net» pour lequel le revenu brut correspondant ne pouvait être obtenu. Cependant, dans les cas où une déduction pour amortissement a été demandée, le revenu brut est tenu comme le total du revenu net et de la déduction pour amortissement. Dans le calcul définitif, on a augmenté le montant du revenu brut pour tenir compte des chiffres qui n'avaient pu être obtenus à l'origine. Le pourcentage de cette augmentation a été calculé de la façon suivante: pour chaque genre de revenu donné, on a établi le rapport entre le revenu brut et le revenu net dans une même province; le revenu net auquel ne correspond aucun revenu brut a ensuite été augmenté selon le rapport obtenu, afin d'en arriver au revenu brut non déclaré.

Dans ce tableau, on a réuni et réparti par province et par catégorie de revenu le montant de la déduction pour amortissement, indiqué à la colonne 9 «Déduction pour amortissement de

farmers or fishermen, the total of the entries in column 6 of the separate schedule, has been accumulated and shown for each province and for each type of income in this table.

As in the case of the gross income, the reported capital cost allowance is increased by an inflation factor to compensate for figures not originally available. The capital cost allowance attributed to a partner is the total of the partner's claim in wholly owned assets, plus his share in the claim of the partnership.

Both taxable and non-taxable returns are included in this table. Returns with addresses outside Canada are included in the totals for Canada.

**TABLE 14 — ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES**

In this table all returns taxable and non-taxable are distributed by income classes and allowed personal exemptions and the incomes of spouse and dependants are analyzed. The data have been tabulated from the "Claim for Personal Exemptions" on Page 2 of the return and also from the "Additional Personal Exemptions" on Schedule 6.

The items tabulated here have already been defined in the description of items 29 to 33 and items 43 and 48 earlier in the text. The following additional notes cover the treatment of personal exemptions in this table:

Non-residents and certain others not entitled to claim personal exemptions are excluded. Only those taxed as single and claiming the basic personal exemption are counted under the heading "Single — Basic Personal Exemption". Those claiming Age and Disability Exemptions are also included in the counts under either Single or Married or Equivalent Exemptions. Income of dependants are recorded only to a maximum of 5 dependants; if there are more than 5, the five largest incomes are recorded.

Persons claiming exemptions for wholly dependent children are dealt with separately under the \$710 and \$1,300 claims and these in turn are subdivided into those claiming the maximum or the reduced exemption. The \$710 exemption is reduced if the dependant earns in excess of \$2,450 and the \$1,300 exemption is reduced if the dependant, 18 or older, earns in excess of \$2,570. The number of returns claiming from one to 6 or more wholly dependent children is tabulated and placed in the second final column. From this amount the total number of dependants is tabulated and shown in the final column.

Persons claiming exemptions for other dependants are dealt with separately under the \$710 (maximum or reduced) and \$1,300 (maximum or reduced) claims.

**TABLE 15 — ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES**

In this table taxable returns and all returns with allowed child care expenses in Schedule 5 are distributed by income class.

1983», de l'annexe 8 et, dans le cas des agriculteurs et des pêcheurs, le total des montants figurant à la colonne 6 de l'annexe distincte.

Comme dans le cas du revenu brut, la déduction pour amortissement est rajustée selon un coefficient d'inflation afin de tenir compte des chiffres ne pouvant être obtenus à l'origine. La déduction pour amortissement attribuée à un associé correspond au total de la déduction de l'associé à l'égard des biens détenus en propriété exclusive plus sa part de la déduction relative à la société de personnes.

Ce tableau tient compte des déclarations imposables et non imposables. Les déclarations portant une adresse à l'extérieur du Canada sont comprises dans les totaux pour le Canada.

**TABLEAU 14 — TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU**

Dans ce tableau, toutes les déclarations imposables et non imposables sont classées selon les catégories de revenu et les exemptions personnelles admises. On y retrouve une analyse des revenus du conjoint et des personnes à charge. Les données ont été tirées de la section «Demande d'exemptions personnelles» à la page 2 de la déclaration et de l'annexe 6 «Exemptions personnelles supplémentaires».

Les définitions des postes qui y sont analysés correspondent à celles des postes 29 à 33 et des postes 43 et 48 dans le présent texte. Les commentaires additionnels qui suivent expliquent comment les exemptions personnelles ont été traitées dans ce tableau.

Les non-résidents et certaines autres personnes n'ayant pas droit aux exemptions personnelles sont exclus. Seules les personnes imposées comme célibataires qui demandent l'exemption personnelle de base sont groupées sous la rubrique «Célibataire — Exemption personnelle de base». Les personnes qui demandent l'exemption en raison d'âge ou la déduction pour invalidité sont comprises à la rubrique «Célibataire» ou «Exemption de marié(e) ou l'équivalent». Les revenus des personnes à charge, jusqu'à concurrence de 5, y sont inscrits s'il y en a plus de 5, seuls les cinq revenus les plus élevés entrent en ligne de compte.

Les demandes d'exemption pour des enfants entièrement à charge sont divisées en deux catégories distinctes de 710 \$ et de 1 300 \$, subdivisées en deux autres catégories, les demandes d'exemption maximale et les demandes d'exemption réduite. L'exemption de 710 \$ est réduite si le revenu de la personne à charge dépasse 2 450 \$ et l'exemption de 1 300 \$ l'est si le revenu de la personne à charge, âgée de 18 ans ou plus, est supérieur à 2 570 \$. Le nombre de déclarations faisant état de demandes d'exemption pour 1 à 6 enfants ou plus entièrement à charge est calculé et figure dans l'avant-dernière colonne. Le nombre total de personnes à charge est ensuite calculé et indiqué dans la dernière colonne.

Les demandes d'exemptions pour autres personnes à charge sont divisées en deux catégories distinctes de 710 \$ (exemption maximale ou réduite) et de 1 300 \$ (exemption maximale ou réduite).

**TABLEAU 15 — TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMIS**

Ce tableau indique, selon la catégorie de revenu, le nombre de déclarations imposables et de toutes les déclarations qui font état, à l'annexe 5, de frais de garde d'enfants.



Beginning with the 1983 tax year, this table is subdivided by "Male" and by "Female". For 1982 and prior tax years, this table was subdivided by "Working Mother" and by "Father". The subdivision of the table was changed due to the replacement of the concept of "Working Mother" and "Father" in Schedule 5 to that of "Supporting Person". It should be noted that returns with sex not reported and indeterminable are classified as "Male".

In each class the number of children claimed, total payments for care and allowable deductions for child care expenses are shown. Also shown are the number of taxfilers with allowed deductions under Limitation A, B, C or allowed the total amount of payments as described in Schedule 5.

**TABLE 16 — ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES**

This table analyzes the principal sources of capital gain or loss as reported in Schedule 2, "Summary of Dispositions of Capital Property". The net gain or loss reported on the three major items — shares, real estate and bonds or other properties — are distributed by income class and broad occupation class. The remaining three items — information slips, personal use property and listed personal property — are here combined under the heading "All Other Gains or Losses". Total capital gain or loss from all sources has been segregated into gains and losses, and likewise for the taxable gain or allowable loss field. Beginning with 1983 tax year, the **taxable portion of capital gains or the allowable capital losses** which accrued on securities owned through an Indexed Security Investment Plan (ISIP) **are included** in the "Taxable Gain or Allowable Loss" column. It should be noted that the **total capital gains or losses** coming from an ISIP **is not included** in any column of Table 16. Also, the total capital gain or loss of this table does not take into account the previous years' reserve that carried over, nor the current year reserve to be carried over into the future years. Therefore, the taxable capital gain cannot be calculated by taking one-half of the total capital gain of this table. Allowable capital losses are limited to \$2,000 maximum in the current year as the excess may be carried over to reduce taxable capital gains and other income in future years.

**TABLE 17 — CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS**

This table provides a distribution by total family net income class of all returns with an allowed child tax credit on Schedule 10, according to actual marital status (married and not married) and number of children eligible for the credit. The "Not Married" category includes the returns classified as single,

A compter de l'année d'imposition 1983, ce tableau est divisé en catégorie d'«Hommes» et de «Femmes». Pour les années d'imposition 1982, et précédentes, le tableau était divisé en catégorie de «Mère qui travaille» et de «Père». La subdivision du tableau a été modifiée à cause du remplacement du concept de «Mère qui travaille» et de «Père» dans l'annexe 5 par le concept de «Soutien». Les déclarations qui ne renferment aucune indication quant au sexe du déclarant et pour lesquelles il est impossible de déterminer le sexe du déclarant ont été classées dans la catégorie «Hommes». Pour chaque catégorie, le nombre d'enfants inscrits, le total des sommes versées pour la garde d'enfants et les déductions admissibles de frais de garde d'enfants sont indiqués. On y retrouve également le nombre de déclarants dont les déductions sont admises selon les limites A, B, C ou dont le montant total des paiements, figurant à l'annexe 5, est admis.

**TABLEAU 16 — TOUTES LES DÉCLARATIONS COMPORTANT DES GAINS EN CAPITAL IMPOSABLES OU DES PERTES EN CAPITAL DÉDUCTIBLES**

Dans ce tableau, on retrouve une analyse des principales sources de gains ou de pertes en capital déclarés à l'annexe 2 «Sommaire des dispositions de biens en immobilisations». Les pertes ou les gains en capital nets déclarés aux trois principaux postes — actions, biens immeubles et obligations ou autres biens — sont classés par catégorie de revenu et par catégorie générale d'occupation. Les autres postes — gains ou pertes selon les feuillets de renseignements, biens à usage personnel et biens personnels désignés — sont groupés à la rubrique «Tous les autres gains ou pertes». Le total des gains ou des pertes en capital de toute provenance a été divisé en gains et pertes; il en est de même pour les gains imposables et les pertes déductibles. A compter de l'année d'imposition 1983, la **fraction imposable des gains en capital ou les pertes en capital déductibles** qui se sont accumulées sur des titres détenus en vertu d'un régime de placements en titres indexés (RPTI) **sont comprises** dans la colonne des «Gains imposables ou pertes déductibles». Il faut remarquer que **le total des gains ou des pertes en capital** découlant d'un RPTI **n'est compris dans aucune** colonne du tableau 16. En outre, le total des gains ou des pertes en capital qui figure dans ce tableau ne tient pas compte des réserves reportées des années antérieures, ni de la réserve de l'année courante qui sera reportée ultérieurement. Par conséquent, le gain en capital imposable ne peut être calculé en fonction de la moitié du total du gain en capital dont fait état ce tableau. Les pertes en capital déductibles sont limitées à un maximum de 2 000 \$ dans l'année courante, puisque l'excédent peut être reporté ultérieurement en vue de réduire les gains en capital imposables et les autres revenus.

**TABLEAU 17 — CRÉDIT D'IMPÔT POUR ENFANTS SELON L'ÉTAT CIVIL, LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE LA FAMILLE**

Ce tableau donne une répartition, selon la catégorie de revenu net total de la famille, de toutes les déclarations incluant à l'annexe 10 un crédit d'impôt pour enfants admis, d'après le véritable état civil, marié ou non marié, et le nombre d'enfants admissibles. La catégorie «non-mariés» comprend les déclara-



widowed, divorced, separated or unspecified marital status. The family net income is defined here as the aggregate of the net incomes of the claimant and, if applicable, the spouse and/or the other supporting person.

**TABLE 18 — CHILD TAX CREDIT BY PROVINCE  
AND FAMILY NET INCOME CLASS**

This table provides a distribution by total family net income class of all returns with an allowed child tax credit on Schedule 10, according to province of residence. The family net income is defined as the aggregate of the net incomes of the claimant and, if applicable, the spouse and/or the other supporting person.

tions indiquant l'état civil célibataire, veuf, divorcé, séparé ou non spécifié. Le revenu net de la famille est défini ici comme le total des revenus nets du demandeur et, s'il y a lieu, de son conjoint ou d'un autre soutien.

**TABLEAU 18 — CRÉDIT D'IMPÔT POUR ENFANTS  
PAR PROVINCE, SELON LA  
CATÉGORIE DE REVENU NET  
DE LA FAMILLE**

Ce tableau donne une répartition, selon la catégorie de revenu net total de la famille, de toutes les déclarations incluant à l'annexe 10 un crédit d'impôt pour enfants admis d'après la province de résidence. Le revenu net de la famille est défini comme le total des revenus nets du demandeur et, s'il y a lieu, de son conjoint ou d'un autre soutien.

# **Summary Tables of Individual Statistics**

These Summary Tables are  
based upon taxable and all  
income tax returns

# **Tableaux récapitulatifs des statistiques concernant les particuliers**

Ces tableaux récapitulatifs  
sont basés sur les déclarations  
imposables et toutes les  
déclarations d'impôt.



## SUMMARY TABLE 1

## RETURNS BY 100 SELECTED CITIES — 1983

Cities Arranged Alphabetically and Ranked in order of Average Income  <i>Villes énumérées par ordre alphabétique et par rang selon le revenu moyen</i>	ALL RETURNS <i>TOUTES LES DÉCLARATIONS</i>					TAXABLE RETURNS <i>DÉCLARATIONS IMPOSABLES</i>		
	RANK	Number of Returns	Average Income	Total Income	Total Tax Payable	Number of Returns	Average Income	Total Income
	<i>RANG</i>	<i>Nombre de décla- rations</i>	<i>Revenu moyen</i>  ( \$ )	<i>Revenu total</i>  ( \$ 000 )	<i>Impôt total à payer</i>  ( \$ 000 )	<i>Nombre de décla- rations</i>	<i>Revenu moyen</i>  ( \$ )	<i>Revenu total</i>  ( \$ 000 )
Barrie, Ont. ....	59	32,478	16,611	539,507	83,998	21,839	22,784	497,596
Beaumont, Qué. ....	89	32,815	15,257	500,671	49,594	22,117	21,020	464,900
Belleville, Ont. ....	63	30,076	16,489	495,947	76,808	19,731	23,173	457,234
Brampton, Ont. ....	29	104,169	18,813	1,959,787	344,422	78,636	23,770	1,869,199
Brandon, Man. ....	97	31,138	14,030	436,886	61,863	17,719	21,278	377,029
Brantford, Ont. ....	86	50,605	15,335	776,053	114,174	32,988	21,391	705,657
Brossard, Qué. ....	22	31,198	19,608	611,733	72,123	22,611	25,755	582,364
Burlington, Ont. ....	8	72,682	21,106	1,534,033	281,053	52,174	27,787	1,449,768
Burnaby, B.C.-C.-B. ....	25	89,589	19,067	1,708,262	284,201	66,307	24,223	1,606,203
Calgary, Alta.-Alb. ....	4	399,047	22,139	8,834,830	1,600,418	303,036	27,823	8,431,559
Cambridge, Ont. ....	79	49,980	15,870	793,190	120,963	34,293	21,264	729,214
Charlesbourg, Qué. ....	54	40,888	16,951	693,112	73,508	28,443	22,910	651,634
Chatham, Ont. ....	70	31,283	16,208	507,039	79,651	20,305	22,932	465,651
Chicoutimi, Qué. ....	85	36,084	15,450	557,511	56,834	22,564	22,756	513,479
Chilliwack, B.C.-C.-B. ....	74	25,926	16,083	416,956	60,615	16,658	22,638	377,111
Coquitlam, B.C.-C.-B. ....	19	34,354	19,870	682,630	120,488	25,655	25,308	649,293
Cornwall, Ont. ....	95	30,793	14,642	450,891	67,514	18,542	21,929	406,611
Dartmouth, N.S.-N.-É. ....	48	49,246	17,517	862,659	149,880	34,296	23,625	810,271
Delta, B.C.-C.-B. ....	11	44,320	20,835	923,421	165,524	32,138	27,283	876,833
Drummondville, Qué. ....	100	27,103	13,737	372,330	33,219	17,109	19,489	333,438
Edmonton, Alta.-Alb. ....	21	358,540	19,812	7,103,717	1,199,339	266,206	25,319	6,740,129
Etobicoke, Ont. ....	12	113,335	20,671	2,342,798	422,907	84,629	26,150	2,213,110
Fredericton, N.B.-N.-B. ....	61	37,333	16,544	617,666	102,163	28,102	21,057	591,762
Gatineau, Qué. ....	57	45,269	16,886	764,455	81,670	32,679	22,149	723,827
Gloucester, Ont. ....	9	41,480	21,053	873,281	159,868	31,359	26,794	840,246
Granby, Qué. ....	96	28,202	14,363	405,069	38,351	18,426	19,981	368,186
Guelph, Ont. ....	50	50,647	17,290	875,706	139,996	34,755	23,350	811,533
Halifax, N.S.-N.-É. ....	32	75,270	18,414	1,386,074	242,065	52,724	24,300	1,281,227
Hamilton, Ont. ....	69	192,603	16,304	3,140,367	491,197	126,938	22,804	2,894,811
Hull, Qué. ....	65	34,338	16,351	561,484	58,563	24,345	21,457	522,373
Jonquière, Qué. ....	68	31,950	16,313	521,222	53,862	20,214	23,911	483,351
Kamloops, B.C.-C.-B. ....	37	40,162	18,066	725,592	119,165	27,401	24,742	677,979
Kelowna, B.C.-C.-B. ....	76	47,213	16,007	755,777	108,803	29,743	22,737	676,277
Kingston, Ont. ....	47	57,592	17,542	1,010,327	164,221	38,997	24,088	939,379
Kitchener, Ont. ....	58	92,876	16,713	1,552,248	240,980	64,702	22,258	1,440,140
Langley, B.C.-C.-B. ....	41	38,586	17,895	690,524	112,407	26,034	24,578	639,864
LaSalle, Qué. ....	72	47,478	16,098	764,324	76,504	34,388	20,771	714,292
Laval, Qué. ....	53	168,886	16,981	2,867,954	306,568	118,214	22,709	2,684,581
Lethbridge, Alta.-Alb. ....	33	38,326	18,353	703,401	108,439	27,289	24,133	658,587
London, Ont. ....	44	167,072	17,729	2,962,172	482,097	115,812	23,803	2,756,714
Longueuil, Qué. ....	87	73,044	15,316	1,118,780	112,899	49,193	21,089	1,037,472
Markham, Ont. ....	2	69,644	24,933	1,736,483	339,334	52,426	31,482	1,650,521
Medicine Hat, Alta.-Alb. ....	39	26,611	17,999	478,981	74,045	18,531	24,117	446,918
Mississauga, Ont. ....	15	211,082	20,422	4,310,898	790,528	159,016	25,819	4,105,758
Moncton, N.B.-N.-B. ....	94	43,431	14,995	651,291	103,441	31,418	19,656	617,567
Montréal, Qué. ....	78	632,982	15,883	10,054,038	1,017,414	424,278	21,569	9,151,546
Montréal-Nord, Qué. ....	98	49,889	13,978	697,369	65,075	32,935	19,335	638,820
Moose Jaw, Sask. ....	62	24,123	16,502	398,078	61,677	16,275	22,523	366,565
Nanaimo, B.C.-C.-B. ....	55	31,400	16,917	531,212	83,900	20,333	24,002	488,051
Nepean, Ont. ....	6	45,325	21,558	977,131	180,068	33,977	27,493	934,159
New Westminster, B.C.-C.-B. ....	43	25,138	17,798	447,415	71,750	17,792	23,257	413,790
Niagara Falls, Ont. ....	83	45,013	15,522	698,732	104,583	28,126	22,407	630,227
North Bay, Ont. ....	84	32,943	15,511	510,990	77,463	20,553	22,700	466,568
North Vancouver, B.C.-C.-B. ....	5	64,396	21,601	1,390,993	248,429	48,634	27,129	1,319,415
North York, Ont. ....	10	272,144	20,902	5,688,597	1,034,448	196,496	27,195	5,343,859
Oakville, Ont. ....	3	51,494	23,170	1,193,132	236,092	37,592	30,154	1,133,562
Oshawa, Ont. ....	40	76,529	17,991	1,376,901	234,929	53,414	24,218	1,293,585
Ottawa, Ont. ....	7	242,316	21,112	5,115,888	916,931	179,062	27,104	4,853,379
Peterborough, Ont. ....	71	45,903	16,099	739,038	109,924	29,955	22,527	674,815
Pickering, Ont. ....	14	27,841	20,445	569,221	104,254	20,974	25,940	544,073
Prince George, B.C.-C.-B. ....	28	46,465	19,005	883,085	157,212	32,045	26,127	837,270
Québec, Qué. ....	73	107,535	16,095	1,730,826	174,563	71,670	22,079	1,582,424
Red Deer, Alta.-Alb. ....	26	33,909	19,049	645,959	105,169	24,677	24,621	607,575
Regina, Sask. ....	24	105,998	19,530	2,070,224	363,351	79,172	24,777	1,961,716
Repentigny, Qué. ....	27	23,273	19,016	442,565	50,957	16,954	24,919	422,480
Richmond, B.C.-C.-B. ....	17	64,311	20,153	1,296,086	222,034	48,134	25,455	1,225,255
Richmond Hill, Ont. ....	13	27,591	20,616	568,823	102,169	20,489	26,156	535,928

# DÉCLARATIONS — 100 VILLES CHOISIES — 1983

Cities Arranged Alphabetically and Ranked in order of Average Income  <i>Villes énumérées par ordre alphabétique et par rang selon le revenu moyen</i>	ALL RETURNS  <i>TOUTES LES DÉCLARATIONS</i>					TAXABLE RETURNS  <i>DÉCLARATIONS IMPOSABLES</i>		
	RANK	Number of Returns	Average Income	Total Income	Total Tax Payable	Number of Returns	Average Income	Total Income
	<i>RANG</i>	<i>Nombre de décla- rations</i>	<i>Revenu moyen</i>  ( \$ )	<i>Revenu total</i>  ( \$ 000 )	<i>Impôt total à payer</i>  ( \$ 000 )	<i>Nombre de décla- rations</i>	<i>Revenu moyen</i>  ( \$ )	<i>Revenu total</i>  ( \$ 000 )
Sarnia, Ont. ....	16	43,459	20,206	878,150	161,766	29,945	27,571	825,617
Saskatoon, Sask. ....	34	105,146	18,341	1,928,537	327,505	74,515	24,219	1,804,711
Sault-Ste-Marie, Ont. ....	66	51,694	16,349	845,159	136,604	32,868	23,903	785,670
Scarborough, Ont. ....	35	284,330	18,304	5,204,557	873,135	209,084	23,454	4,904,034
Sherbrooke, Qué. ....	92	49,112	15,093	741,265	71,058	32,104	20,902	671,039
St. Catharines, Ont. ....	52	78,884	17,009	1,341,761	215,712	50,888	24,225	1,232,764
St-Hubert, Qué. ....	82	37,328	15,525	579,548	58,845	25,534	21,302	543,928
St-Hyacinthe, Qué. ....	93	24,581	15,042	369,755	34,893	16,312	20,315	331,381
Saint John, N.B.-N.-B. ....	90	50,194	15,173	761,615	118,887	36,325	19,951	724,735
St. John's, Nfld., T.-N. ....	56	55,801	16,900	943,054	169,813	42,344	21,408	906,531
St-Laurent, Qué. ....	42	39,265	17,837	700,379	74,861	27,944	23,229	649,122
St-Léonard, Qué. ....	88	45,488	15,279	695,013	68,330	32,697	19,798	647,350
St. Thomas, Ont. ....	81	22,978	15,527	356,800	52,217	15,518	21,087	327,233
Ste-Foy, Qué. ....	31	48,119	18,599	894,996	101,324	33,759	24,906	840,806
Stoney Creek, Ont. ....	45	26,586	17,690	470,318	76,765	18,601	23,636	439,656
Sudbury, Ont. ....	67	57,593	16,322	940,083	147,906	36,796	23,439	862,479
Surrey, B.C.-C.-B. ....	49	94,214	17,354	1,635,009	264,117	64,407	23,634	1,522,253
Sydney, N.S.-N.-É. ....	99	25,213	13,870	349,717	53,633	14,487	21,340	309,162
Thunder Bay, Ont. ....	36	75,111	18,156	1,363,722	230,735	51,790	24,590	1,273,523
Timmins, Ont. ....	64	28,896	16,481	476,235	80,447	18,111	24,312	440,327
Toronto, Ont. ....	51	893,214	17,084	15,260,406	2,576,858	581,243	24,170	14,048,838
Trois-Rivières, Qué. ....	77	32,703	15,991	522,981	53,590	21,273	22,496	478,573
Vancouver, B.C.-C.-B. ....	20	294,508	19,824	5,838,611	1,001,611	209,162	26,018	5,442,136
Verdun, Qué. ....	91	36,444	15,134	551,578	55,041	23,902	21,042	502,955
Vernon, B.C.-C.-B. ....	60	23,378	16,592	387,892	57,737	15,234	23,185	353,212
Victoria, B.C.-C.-B. ....	30	141,561	18,708	2,648,415	406,011	101,439	24,197	2,454,588
Waterloo, Ont. ....	23	34,843	19,581	682,279	114,911	24,611	25,863	636,529
Welland, Ont. ....	80	28,851	15,661	451,855	69,498	18,269	22,611	413,083
West Vancouver, B.C.-C.-B. ....	1	23,829	29,554	704,255	145,179	17,553	37,959	666,303
Whitby, Ont. ....	18	24,600	20,028	492,707	89,044	17,960	26,055	467,964
Windsor, Ont. ....	46	127,059	17,544	2,229,198	361,555	82,011	24,611	2,018,409
Winnipeg, Man. ....	75	413,146	16,028	6,622,291	1,063,910	263,670	22,769	6,003,670
York, Ont. ....	38	66,095	18,014	1,190,700	194,978	48,329	23,074	1,115,191

Note: Beginning with the 1983 edition of Taxation Statistics, changes were made to this table to consider all cities separately. In prior editions, some cities had been grouped and presented under one locality name. As a result, a city in this table may refer to a different geographical area from the locality of the same name in prior editions.

It should be noted that the figures related to Langley and North Vancouver, B.C. represent those for the District Municipality as well as the city.

Cities included in this table have a population of 22,700 or more taxfilers for the 1983 tax year. Consequently, the average incomes here are not necessarily the 100 highest average incomes in Canada. Further information is available on these and other localities in Basic Table 5 and Geographic Tables 1 and 2.

The ranking in this table is based on the average income of all returns. The information was collected from our universe master file and is not from our sample used to tabulate statistics for the other tables. Therefore, there will be some differences between this data and information tabulated in Table 5.

Remarque: Depuis l'édition de Statistiques fiscales de 1983, ce tableau a été modifié afin d'indiquer toutes les villes séparément. Dans des éditions antérieures, certaines villes avaient été regroupées et présentées sous le nom d'une seule localité. Par conséquent, le nom d'une ville qui figure sur ce tableau peut se rapporter à une région géographique différente de la localité portant le même nom dans des éditions antérieures.

Notez toutefois que les statistiques reliées à Langley et North Vancouver, C.-B. représentent celles du District municipal en plus de celles de la ville elle-même.

Les villes incluses dans ce tableau sont celles avec une population de 22 700 et plus déclarants pour l'année d'imposition 1983. Conséquemment, les revenus moyens dans ce tableau ne sont pas nécessairement les 100 plus élevés au Canada. On peut obtenir d'autres informations sur ces villes et autres localités dans le tableau de base 5 et dans les tableaux géographiques 1 et 2.

Le rang dans ce tableau est établi selon le revenu moyen de toutes les déclarations. L'information a été tirée de notre dossier général et non de l'échantillon servant pour les autres tableaux, c'est pourquoi ce tableau est différent du tableau 5.



## SUMMARY TABLE 2 — TABLEAU RÉCAPITULATIF 2

## ALL RETURNS BY INCOME CLASSES — 1983

## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU — 1983

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU D'APRÈS LE REVENU TOTAL	NUMBER  NOMBRE	% of Grand Total Cumulative  % cumu- latif du total global	INCOME — REVENU			FEDERAL TAX — IMPÔT FÉDÉRAL				
			Total Income (In Millions)  Revenu total (en millions)	% of Grand Total Cumulative  % cumu- latif du total global	Taxable Income (In Millions)  Revenu imposable (en millions)	Federal Tax (In Millions)  Impôt fédéral (en millions)	% of Grand Total  % du total global	% of Grand Total Cumulative  % cumu- latif du total global	Effective Rate on Total Income  Taux effectif sur le revenu total	Effective Rate on Taxable Income  Taux effectif sur le revenu impo- sable
			\$		\$	\$				
Loss and Nil - Perte et Néant . . . .	802,545	5.24	415.4-	.16-	1.9	.4			.09-	18.45
\$ 1 to-\$ 1,000 . . . . .	613,417	9.25	278.2	.05-	3.2	.4			.16	13.73
1,000 to-\$ 2,000 . . . . .	439,866	12.13	655.2	.20	2.4					.58
2,000 to-\$ 3,000 . . . . .	438,542	14.99	1,095.5	.61	3.8	.1			.01	2.60
3,000 to-\$ 4,000 . . . . .	514,772	18.36	1,792.5	1.28	10.9	1.3		.01	.07	11.82
4,000 to-\$ 5,000 . . . . .	514,289	21.72	2,315.4	2.16	68.1	.9		.01	.04	1.31
5,000 to-\$ 5,500 . . . . .	274,357	23.51	1,438.3	2.70	131.4	.2		.01	.01	.16
5,500 to-\$ 6,000 . . . . .	274,530	25.30	1,579.9	3.29	222.4	.5		.01	.03	.21
6,000 to-\$ 6,500 . . . . .	288,890	27.19	1,804.1	3.98	333.3	1.6	.01	.02	.09	4.47
6,500 to-\$ 7,000 . . . . .	280,347	29.02	1,891.5	4.69	399.7	5.4	.02	.04	.29	1.35
7,000 to-\$ 7,500 . . . . .	277,600	30.84	2,010.9	5.45	478.5	15.4	.06	.09	.77	3.22
7,500 to-\$ 8,000 . . . . .	272,510	32.62	2,110.8	6.24	558.2	26.2	.09	.19	1.24	4.70
8,000 to-\$ 8,500 . . . . .	260,481	34.32	2,148.4	7.05	631.1	37.0	.13	.32	1.72	5.87
8,500 to-\$ 9,000 . . . . .	258,554	36.01	2,261.9	7.90	710.1	48.3	.17	.50	2.13	6.80
9,000 to-\$ 9,500 . . . . .	257,259	37.69	2,378.6	8.80	827.6	62.6	.23	.72	2.63	7.56
9,500 to-\$ 10,000 . . . . .	246,856	39.30	2,406.0	9.71	880.4	72.7	.26	.99	3.02	8.26
10,000 to-\$ 10,500 . . . . .	247,278	40.92	2,533.3	10.66	977.2	87.0	.31	1.30	3.44	8.91
10,500 to-\$ 11,000 . . . . .	245,748	42.53	2,641.0	11.66	1,065.0	100.7	.36	1.66	3.81	9.45
11,000 to-\$ 11,500 . . . . .	235,433	44.07	2,648.3	12.66	1,119.9	111.6	.40	2.07	4.22	9.97
11,500 to-\$ 12,000 . . . . .	230,854	45.57	2,712.3	13.68	1,198.7	125.0	.45	2.52	4.61	10.43
12,000 to-\$ 12,500 . . . . .	228,665	47.07	2,800.1	14.74	1,279.9	138.5	.50	3.02	4.94	10.82
12,500 to-\$ 13,000 . . . . .	228,004	48.56	2,906.6	15.83	1,372.8	153.8	.56	3.58	5.29	11.21
13,000 to-\$ 13,500 . . . . .	221,112	50.00	2,928.4	16.94	1,427.0	165.9	.60	4.17	5.66	11.62
13,500 to-\$ 14,000 . . . . .	204,105	51.34	2,806.1	17.99	1,411.0	169.6	.61	4.79	6.04	12.02
14,000 to-\$ 14,500 . . . . .	212,598	52.73	3,029.4	19.14	1,561.0	192.3	.69	5.48	6.35	12.32
14,500 to-\$ 15,000 . . . . .	207,897	54.08	3,065.9	20.29	1,629.2	206.7	.75	6.23	6.74	12.69
15,000 to-\$ 15,500 . . . . .	203,662	55.42	3,105.3	21.46	1,672.5	216.0	.78	7.01	6.96	12.91
15,500 to-\$ 16,000 . . . . .	198,170	56.71	3,121.3	22.64	1,722.1	228.5	.83	7.84	7.32	13.27
16,000 to-\$ 16,500 . . . . .	198,428	58.01	3,224.3	23.86	1,812.0	243.2	.88	8.71	7.54	13.42
16,500 to-\$ 17,000 . . . . .	195,971	59.29	3,282.2	25.09	1,860.2	253.7	.92	9.63	7.73	13.64
17,000 to-\$ 17,500 . . . . .	191,524	60.54	3,303.5	26.34	1,915.7	266.4	.96	10.59	8.06	13.91
17,500 to-\$ 18,000 . . . . .	191,035	61.79	3,390.4	27.62	1,974.2	277.8	1.00	11.60	8.19	14.07
18,000 to-\$ 18,500 . . . . .	187,162	63.01	3,415.2	28.90	2,019.8	287.8	1.04	12.64	8.43	14.25
18,500 to-\$ 19,000 . . . . .	183,814	64.21	3,445.2	30.20	2,054.8	295.3	1.07	13.70	8.57	14.37
19,000 to-\$ 19,500 . . . . .	184,523	65.42	3,552.0	31.54	2,128.7	309.6	1.12	14.82	8.72	14.55
19,500 to-\$ 20,000 . . . . .	168,827	66.52	3,333.8	32.80	2,021.4	296.9	1.07	15.89	8.90	14.69
20,000 to-\$ 20,500 . . . . .	162,276	67.58	3,285.9	34.04	2,010.3	297.9	1.08	16.97	9.07	14.82
20,500 to-\$ 21,000 . . . . .	163,159	68.65	3,385.1	35.31	2,096.0	313.4	1.13	18.10	9.26	14.95
21,000 to-\$ 21,500 . . . . .	159,177	69.69	3,382.3	36.59	2,114.4	319.3	1.15	19.26	9.44	15.10
21,500 to-\$ 22,000 . . . . .	153,100	70.69	3,329.5	37.84	2,089.4	316.9	1.15	20.40	9.52	15.17
22,000 to-\$ 22,500 . . . . .	153,878	71.69	3,423.7	39.14	2,170.5	333.8	1.21	21.61	9.75	15.38
22,500 to-\$ 23,000 . . . . .	144,452	72.64	3,286.4	40.37	2,087.4	320.4	1.16	22.77	9.75	15.35
23,000 to-\$ 24,000 . . . . .	285,743	74.50	6,712.2	42.90	4,326.1	676.9	2.45	25.21	10.08	15.65
24,000 to-\$ 25,000 . . . . .	274,890	76.30	6,733.2	45.44	4,393.0	698.7	2.52	27.74	10.38	15.91
25,000 to-\$ 26,000 . . . . .	262,942	78.02	6,703.3	47.97	4,418.9	712.3	2.57	30.31	10.63	16.12
26,000 to-\$ 27,000 . . . . .	254,392	79.68	6,739.5	50.51	4,475.4	734.7	2.65	32.96	10.90	16.42
27,000 to-\$ 28,000 . . . . .	240,226	81.25	6,605.8	53.00	4,434.4	737.4	2.66	35.63	11.16	16.63
28,000 to-\$ 29,000 . . . . .	232,202	82.77	6,617.3	55.50	4,485.1	754.8	2.73	38.36	11.41	16.83
29,000 to-\$ 30,000 . . . . .	215,939	84.18	6,369.8	57.90	4,352.9	742.7	2.68	41.04	11.66	17.06
30,000 to-\$ 31,000 . . . . .	192,266	85.44	5,861.4	60.11	4,048.3	702.8	2.54	43.58	11.99	17.36
31,000 to-\$ 32,000 . . . . .	181,432	86.62	5,713.3	62.26	3,955.1	692.3	2.50	46.08	12.12	17.50
32,000 to-\$ 33,000 . . . . .	167,861	87.72	5,453.0	64.32	3,802.9	674.9	2.44	48.52	12.38	17.75
33,000 to-\$ 34,000 . . . . .	151,306	88.71	5,067.5	66.23	3,556.6	638.8	2.31	50.83	12.61	17.96
34,000 to-\$ 35,000 . . . . .	141,120	89.63	4,867.4	68.06	3,418.8	617.8	2.23	53.06	12.69	18.07
35,000 to-\$ 37,500 . . . . .	304,611	91.62	11,030.3	72.22	7,859.5	1,444.4	5.22	58.28	13.09	18.38
37,500 to-\$ 40,000 . . . . .	246,576	93.23	9,536.7	75.82	6,900.5	1,288.3	4.65	62.93	13.51	18.67
40,000 to-\$ 45,000 . . . . .	350,972	95.53	14,846.7	81.42	10,874.5	2,068.7	7.47	70.41	13.93	19.02
45,000 to-\$ 50,000 . . . . .	202,219	96.85	9,565.9	85.02	7,162.9	1,396.8	5.05	75.45	14.60	19.50
50,000 to-\$ 60,000 . . . . .	204,240	98.18	11,075.9	89.20	8,463.5	1,688.7	6.10	81.55	15.25	19.95
60,000 to-\$ 70,000 . . . . .	96,195	98.81	6,207.0	91.54	4,825.2	959.3	3.47	85.02	15.46	19.88
70,000 to-\$ 80,000 . . . . .	51,216	99.14	3,822.0	92.98	2,976.0	615.3	2.22	87.24	16.10	20.68
80,000 to-\$ 90,000 . . . . .	32,398	99.36	2,741.5	94.01	2,151.6	460.4	1.66	88.91	16.79	21.40
90,000 to-\$ 100,000 . . . . .	21,806	99.50	2,064.7	94.79	1,618.6	368.6	1.33	90.24	17.85	22.77
100,000 to-\$ 125,000 . . . . .	31,126	99.70	3,451.9	96.09	2,659.9	630.1	2.28	92.51	18.25	23.69
125,000 to-\$ 150,000 . . . . .	16,279	99.81	2,217.5	96.93	1,709.8	420.1	1.52	94.03	18.95	24.57
150,000 to-\$ 200,000 . . . . .	14,472	99.90	2,473.5	97.86	1,877.1	492.3	1.78	95.81	19.90	26.23
200,000 to-\$ 250,000 . . . . .	5,481	99.94	1,218.0	98.32	896.5	238.6	.86	96.67	19.59	26.62
250,000 and over-et plus . . . . .	9,363	100.00	4,456.9	100.00	3,111.5	920.7	3.33	100.00	20.66	29.59
TOTAL . . . . .	15,302,940	100.00	265,241.1	100.00	162,808.6	27,677.5	100.00	100.00	10.43	17.00

Note: For further information see Tables 2, 2A, 7, 10, 12.

Remarque: Pour de plus amples renseignements, voir les tableaux 2, 2A, 7, 10, 12.

## SUMMARY TABLE 3 — TABLEAU RÉCAPITULATIF 3

ALL RETURNS BY OCCUPATION — 1983  
TOUTES LES DÉCLARATIONS SELON L'OCCUPATION — 1983

OCCUPATION  OCCUPATION	NUMBER  NOMBRE	INCOME—REVENU			FEDERAL TAX—IMPÔT FÉDÉRAL		
		Average Income  Revenu moyen	Total Income (In Millions) Revenu total (en millions)	% of Grand Total % du total global	Average Tax  Impôt moyen	Federal Tax (In Millions) Impôt fédéral (en millions)	% of Grand Total % du total global
Self-Employed Doctors & Surgeons—Médecins et chirurgiens indépendants . . .	31,498	\$ 89,124	\$ 2,807.2	1.06	\$ 18,096	\$ 570.0	2.06
Self-Employed Dentists—Dentistes indépendants . . .	8,528	76,690	654.0	.25	14,512	123.8	.45
Self-Employed Lawyers & Notaries—Avocats et notaires indépendants . . .	19,009	61,457	1,168.2	.44	10,459	198.8	.72
Self-Employed Accountants—Comptables indépendants . . .	10,839	51,412	557.3	.21	7,491	81.2	.29
Self-Employed Engineers & Architects—Ingénieurs et architectes indépendants .	4,065	45,119	183.4	.07	7,722	31.4	.11
Other Self-Employed Professionals—Autres professionnels indépendants . . .	45,629	23,382	1,066.9	.40	2,983	136.1	.49
Employees—Employés . . .	9,995,838	20,197	201,881.6	76.11	2,255	22,538.3	81.43
Investors—Investisseurs . . .	1,116,932	19,481	21,758.5	8.20	1,642	1,833.5	6.62
Property Owners—Propriétaires d'immeubles . . .	127,197	16,897	2,149.3	.81	1,855	236.0	.85
Self-Employed Salesmen—Vendeurs indépendants . . .	32,518	16,577	539.1	.20	1,704	55.4	.20
Farmers—Agriculteurs . . .	273,859	14,588	3,995.1	1.51	904	247.5	.89
Fishermen—Pêcheurs . . .	36,472	14,150	516.1	.19	1,071	39.0	.14
Business Proprietors—Propriétaires d'entreprises . . .	498,132	13,168	6,559.5	2.47	1,135	565.4	2.04
Self-Employed Entertainers & Artists—Artistes et exécutants indépendants . . .	18,497	12,098	223.8	.08	1,073	19.9	.07
Pensioners—Retraités . . .	1,143,411	11,426	13,064.8	4.93	535	611.7	2.21
Unclassified—Non classés . . .	1,940,516	4,183	8,116.5	3.06	201	389.6	1.41
TOTAL . . .	15,302,940	17,333	265,241.1	100.00	1,809	27,677.5	100.00
<b>Business Proprietors:—Propriétaires d'entreprises:</b>							
Insurance Agents—Agents d'assurance . . .	1,580	\$ 26,235	\$ 41.5	.02	\$ 3,352	\$ 5.3	.02
Real Estate—Immeuble . . .	2,847	25,410	72.3	.03	3,234	9.2	.03
Finance—Finance . . .	5,789	23,267	134.7	.05	3,174	18.4	.07
Wholesale Trade—Commerce de gros . . .	8,045	21,699	174.6	.07	2,566	20.6	.07
Other Business—Autres entreprises . . .	7,744	19,331	149.7	.06	2,859	22.1	.08
Forestry—Exploitation forestière . . .	7,291	16,820	122.6	.05	1,355	9.9	.04
Recreation Services—Services récréatifs . . .	7,404	16,619	123.0	.05	1,543	11.4	.04
Construction—Construction . . .	79,359	13,965	1,108.3	.42	1,091	86.6	.31
Manufacturing—Fabrication . . .	16,569	13,293	220.3	.08	1,152	19.1	.07
Utilities—Services d'utilité . . .	61,842	12,650	782.3	.29	909	56.2	.20
Retail Trade—Commerce de détail . . .	143,622	12,523	1,798.6	.68	1,084	155.7	.56
Business Services—Services commerciaux . . .	12,507	12,317	154.0	.06	967	12.1	.04
Other Services—Autres services . . .	143,533	11,688	1,677.6	.63	967	138.8	.50
TOTAL . . .	498,132	13,168	6,559.5	2.47	1,135	565.4	2.04
<b>Employees:—Employés:</b>							
Teachers & Professors—Instituteurs et professeurs . . .	278,337	\$ 32,663	\$ 9,091.3	3.43	\$ 4,243	\$ 1,181.0	4.27
Provincial Crown Corp.—Soc. Couronne provinciale . .	163,845	30,022	4,919.0	1.85	3,869	634.0	2.29
Federal Crown Corp.—Soc. Couronne fédérale . . .	182,544	28,451	5,193.5	1.96	3,478	635.0	2.29
Federal Government—Gouvernement fédéral . . .	338,353	26,434	8,944.0	3.37	3,188	1,078.7	3.90
Armed Forces—Forces armées . . .	87,239	24,738	2,158.1	.81	2,864	249.8	.90
Provincial Governments—Gouvernements provinciaux .	383,220	23,441	8,983.1	3.39	2,625	1,006.0	3.63
Municipal Governments—Gouvernements municipaux .	558,860	21,740	12,149.5	4.58	2,393	1,337.5	4.83
Business Enterprises—Entreprises commerciales . . .	6,551,850	19,350	126,779.6	47.80	2,159	14,142.8	51.10
Institutions—Institutions . . .	905,232	18,764	16,985.6	6.40	1,883	1,704.7	6.16
Unclassified—Non classés . . .	546,358	12,223	6,677.9	2.52	1,041	568.9	2.06
TOTAL . . .	9,995,838	20,197	201,881.6	76.11	2,255	22,538.3	81.43

Note: For further information see Tables 3, 3A, 8, 8A, 11, 12.

Remarque: Pour de plus amples renseignements, voir les tableaux 3, 3A, 8, 8A, 11, 12.

Doctors, lawyers and similar professional classifications shown above include only those earning the major part of their income from professional fees. Professionals whose principal source of income in the form of salary are classified as employees.

Les catégories professionnelles représentées par les médecins, les avocats et les autres membres de professions libérales semblables indiquées ci-dessus ne comprennent que celles où les honoraires professionnels constituent la plus grande partie du revenu. Les professionnels dont la source principale de revenu revêt la forme de traitement ou salaire sont classés comme des employés.



## SUMMARY TABLE 4 — TABLEAU RÉCAPITULATIF 4

## ALL RETURNS BY AGE AND SEX — 1983

## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE — 1983

AGE GROUP  GROUPE SELON L'ÂGE	NUMBER  NOMBRE	INCOME—REVENU			FEDERAL TAX—IMPÔT FÉDÉRAL		
		Average Income  Revenu moyen	Total Income (In Millions)  Revenu total (en millions)	% of Grand Total  % du total global	Average Tax  Impôt moyen	Federal Tax (In Millions)  Impôt fédéral (en millions)	Grand Total  Total global
All Taxfilers — Tous les contribuables							
Under-Moins de 20.....	701,003	\$ 4,766	\$ 3,341.2	1.26	\$ 138	\$ 96.6	.35
20 — 24.....	2,107,153	10,266	21,632.2	8.16	768	1,618.7	5.85
25 — 29.....	2,146,224	15,108	32,425.8	12.23	1,499	3,217.3	11.62
30 — 34.....	1,941,750	17,982	34,915.7	13.16	1,950	3,787.3	13.68
35 — 39.....	1,708,866	20,444	34,935.9	13.17	2,333	3,985.9	14.40
40 — 44.....	1,326,038	21,829	28,946.0	10.91	2,547	3,377.2	12.20
45 — 49.....	1,102,497	22,266	24,547.9	9.25	2,611	2,878.3	10.40
50 — 54.....	1,038,581	22,634	23,507.1	8.86	2,668	2,771.4	10.01
55 — 59.....	930,585	22,110	20,575.4	7.76	2,543	2,366.8	8.55
60 — 64.....	783,671	20,166	15,803.7	5.96	2,173	1,702.8	6.15
65 — 69.....	586,528	17,638	10,345.1	3.90	1,362	799.1	2.89
70 & over-et plus.....	916,959	15,467	14,182.5	5.35	1,167	1,069.9	3.87
Age not stated-Âge non déclaré.....	13,085	6,313	82.6	.03	472	6.2	.02
GRAND TOTAL-TOTAL GLOBAL.....	15,302,940	17,333	265,241.1	100.00	1,809	27,677.5	100.00
Males — Hommes							
Under-Moins de 20.....	378,514	\$ 5,345	\$ 2,023.2	1.11	\$ 183	\$ 69.3	.33
20 — 24.....	1,048,490	12,013	12,596.0	6.94	989	1,036.8	4.98
25 — 29.....	1,065,365	19,392	20,659.2	11.38	2,074	2,209.4	10.62
30 — 34.....	970,263	24,691	23,956.5	13.19	2,903	2,816.9	13.54
35 — 39.....	869,196	28,572	24,834.8	13.68	3,547	3,083.1	14.82
40 — 44.....	679,219	30,465	20,692.3	11.39	3,874	2,631.6	12.65
45 — 49.....	590,429	30,128	17,788.3	9.80	3,842	2,268.7	10.91
50 — 54.....	580,041	30,056	17,433.6	9.60	3,843	2,229.2	10.72
55 — 59.....	543,580	28,135	15,293.4	8.42	3,498	1,901.3	9.14
60 — 64.....	459,038	25,032	11,490.7	6.33	2,909	1,335.5	6.42
65 — 69.....	340,140	20,408	6,941.7	3.82	1,707	580.5	2.79
70 & over-et plus.....	466,355	16,829	7,848.1	4.32	1,366	637.1	3.06
Age not stated-Âge non déclaré.....	6,382	6,951	44.4	.02	657	4.2	.02
GRAND TOTAL-TOTAL GLOBAL.....	7,997,012	22,709	181,602.1	100.00	2,601	20,803.7	100.00
Females — Femmes							
Under-Moins de 20.....	322,489	\$ 4,087	\$ 1,318.0	1.58	\$ 85	\$ 27.4	.40
20 — 24.....	1,058,663	8,536	9,036.2	10.80	550	581.9	8.46
25 — 29.....	1,080,859	10,886	11,766.6	14.07	932	1,007.8	14.66
30 — 34.....	971,487	11,281	10,959.3	13.10	999	970.5	14.12
35 — 39.....	839,670	12,030	10,101.2	12.08	1,075	902.8	13.13
40 — 44.....	646,819	12,760	8,253.7	9.87	1,153	745.6	10.85
45 — 49.....	512,068	13,201	6,759.6	8.08	1,191	609.6	8.87
50 — 54.....	458,540	13,245	6,073.5	7.26	1,182	542.1	7.89
55 — 59.....	387,005	13,648	5,282.0	6.32	1,203	465.5	6.77
60 — 64.....	324,633	13,286	4,313.0	5.16	1,131	367.3	5.34
65 — 69.....	246,388	13,813	3,403.4	4.07	887	218.6	3.18
70 & over-et plus.....	450,604	14,058	6,334.4	7.57	961	432.8	6.30
Age not stated-Âge non déclaré.....	6,703	5,706	38.2	.05	296	2.0	.03
GRAND TOTAL-TOTAL GLOBAL.....	7,305,928	11,448	83,639.0	100.00	941	6,873.8	100.00

Note: For further information see Tables 4, 4A, 10, 11.

Remarque: Pour de plus amples renseignements, voir les tableaux 4, 4A, 10, 11.

## **Basic Tables of Individual Statistics**

Negative figures are indicated by a minus sign (—) following the figure.

Money figures may not add to total due to rounding, or editing.

A blank in a column of money figures indicates nil or too small to be expressed (Under \$500).

## **Tableaux de base des statistiques concernant les particuliers**

Les chiffres négatifs sont suivis du signe (—).

Les montants en dollars ayant été arrondis ou modifiés, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

Un espace laissé en blanc dans une colonne de montants en dollars indique un montant néant ou trop petit pour être exprimé (moins de 500 \$).





## GENERAL STATEMENT BY PROVINCE — ÉTAT GÉNÉRAL PAR PROVINCE

1983 TAXATION YEAR (All money figures in millions of dollars)					ANNÉE D'IMPOSITION 1983 (En millions de dollars)				
	Number of Returns <i>Nombre de déclarations</i>	Total Income <i>Revenu total</i>	Total Exemptions and Deductions <i>Exemptions et déductions totales</i>	Taxable Income (1) <i>Revenu imposable (1)</i>	Federal Income Tax Payable <i>Impôt fédéral sur revenu à payer</i>	Provincial Income Tax Payable <i>Impôt provincial sur revenu à payer</i>	Total Tax Payable <i>Impôt total à payer</i>	CPP Contributions by Individuals <i>Cotisations au RPC par les particuliers</i>	Unemployment Insurance Premiums <i>Primes d'assurance-chômage</i>
<b>Taxable Returns — Déclarations imposables</b>									
Nfld.-T.-N.	204,411	\$ 3,660.0	\$ 1,527.6	\$ 2,124.6	\$ 335.7	\$ 229.0	\$ 564.6	\$ 35.0	\$ 46.4
P.E.I.-Î.-P.-É.	50,514	858.4	367.4	489.2	71.2	44.7	115.9	8.6	10.3
N.S.-N.-É.	306,895	6,739.3	2,475.4	4,250.5	697.6	439.4	1,137.0	65.7	84.3
N.B.-N.-B.	282,857	5,334.0	2,163.3	3,161.7	496.3	326.7	823.0	50.2	65.7
Quebec-Québec	2,469,063	55,360.7	19,877.5	35,385.9	5,995.0	3.0	5,998.1		680.7
Ontario	3,847,411	95,897.9	31,745.4	63,601.2	11,090.6	5,900.9	16,991.5	839.9	1,089.6
Manitoba	402,063	9,051.5	3,304.6	5,728.6	933.5	579.1	1,512.6	86.3	107.7
Saskatchewan	377,573	9,001.6	3,117.4	5,839.6	959.2	550.2	1,509.4	86.1	89.5
Alberta	1,021,238	26,804.9	8,179.2	18,411.4	3,345.4	1,353.4	4,698.8	234.8	285.3
B.C.-C.-B.	1,193,239	30,422.8	10,015.9	20,245.0	3,588.2	1,724.8	5,313.0	256.5	315.1
N.W.T.-T.N.-O.	19,345	492.6	154.0	335.8	63.4	29.0	92.4	4.5	5.8
Yukon	10,678	248.9	80.1	168.1	29.7	14.4	44.1	2.4	2.8
Non-Residents-Non-résidents	16,113	403.3	135.8	266.4	71.6	1.8	73.5	3.2	4.5
CANADA	10,201,400	244,275.9	83,143.4	160,008.1	27,677.5	11,196.5	38,874.0	1,673.2	2,787.7
<b>Non-Taxable Returns — Déclarations non imposables</b>									
Nfld.-T.-N.	102,008	\$ 236.2	\$ 516.1	\$ 2.9	\$	\$	\$	\$ .7	\$ 1.9
P.E.I.-Î.-P.-É.	18,956	55.8	102.3	2.1				.2	.4
N.S.-N.-É.	195,571	785.6	1,071.7	87.9				3.8	6.3
N.B.-N.-B.	124,887	323.4	647.6	12.4				1.0	2.3
Quebec-Québec	1,343,282	5,390.5	7,500.5	634.8					36.5
Ontario	1,824,492	7,700.0	10,246.7	1,136.9				39.6	58.7
Manitoba	300,995	1,320.6	1,816.4	161.6				7.2	8.6
Saskatchewan	207,069	888.0	1,199.1	127.6				7.0	6.6
Alberta	415,048	1,746.0	2,333.3	313.8				12.1	14.0
B.C.-C.-B.	550,743	2,463.1	3,241.7	318.2				12.2	16.6
N.W.T.-T.N.-O.	7,363	15.1	36.5	.3				.1	.2
Yukon	2,813	9.3	16.3	.5					.1
Non-Residents-Non-résidents	8,313	31.7	56.0	1.4				.1	.2
CANADA	5,101,540	20,965.3	28,784.1	2,800.6				84.3	152.3
<b>All Returns — Toutes les déclarations</b>									
Nfld.-T.-N.	306,419	\$ 3,896.2	\$ 2,043.6	\$ 2,127.5	\$ 335.7	\$ 229.0	\$ 564.6	\$ 35.8	\$ 48.3
P.E.I.-Î.-P.-É.	69,470	914.2	469.7	491.3	71.2	44.7	115.9	8.8	10.7
N.S.-N.-É.	502,466	7,524.9	3,547.0	4,338.4	697.6	439.4	1,137.0	69.5	90.6
N.B.-N.-B.	407,744	5,657.4	2,810.8	3,174.1	496.3	326.7	823.0	51.2	68.0
Quebec-Québec	3,812,345	60,751.2	27,378.0	36,020.7	5,995.0	3.0	5,998.1		717.2
Ontario	5,671,903	103,597.9	41,992.0	64,738.2	11,090.6	5,900.9	16,991.5	879.5	1,148.3
Manitoba	703,058	10,372.1	5,121.0	5,890.3	933.5	579.1	1,512.6	93.5	116.3
Saskatchewan	584,642	9,889.6	4,316.5	5,967.2	959.2	550.2	1,509.4	93.1	96.1
Alberta	1,436,286	28,550.9	10,512.5	18,725.2	3,345.4	1,353.4	4,698.8	246.9	299.2
B.C.-C.-B.	1,743,982	32,885.9	13,257.6	20,563.2	3,588.2	1,724.8	5,313.0	268.7	331.7
N.W.T.-T.N.-O.	26,708	507.7	190.5	336.2	63.4	29.0	92.4	4.6	6.0
Yukon	13,491	258.2	96.4	168.7	29.7	14.4	44.1	2.4	2.9
Non-Residents-Non-résidents	24,426	435.0	191.8	267.8	71.6	1.8	73.5	3.3	4.7
CANADA	15,302,940	265,241.1	111,927.5	162,808.6	27,677.5	11,196.5	38,874.0	1,757.5	2,940.0

(1) Taxable income is equal to total income plus accumulated forward averaging amount withdrawal, minus total deductions, total exemptions, and forward averaging elective income deduction. If the result is an amount less than zero then taxable income is recorded as zero. While taxable income is recorded on some non-taxable returns, no tax is payable in such cases after the application of tax adjustments and tax credits.

Note: See page 9 and following for a description of this table and of all items of data.

(1) Le revenu imposable est égal au revenu total plus le retrait du montant d'étalement accumulé, moins le total des déductions, le total des exemptions, et la déduction relative au revenu étalé. Si le résultat est un montant inférieur à zéro alors le revenu imposable est indiqué comme étant zéro. Bien que certaines déclarations non imposables font état d'un revenu imposable, aucun impôt n'est à payer en pareils cas après l'application des redressements et des crédits d'impôt.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



TABLE 2

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

			Loss and Nil-Perte et Néant		\$1 to-\$1,000	
			Number	Amount	Number	Amount
			Nombre	Montant	Nombre	Montant
ITEM		POSTE				
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	77	768	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	802,468	612,649	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	802,545	613,417	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	10,324	70,895	197,355
Commissions from Employment .....	5	Commissions d'emploi .....	5	576	6,138	1,117
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	365	814	8,683
Family Allowance .....	7	Allocations familiales .....	7	8,611	5,870	173,145
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	3,196	9,202	24,504
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	1,656	4,524	3,552
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	1,807	3,596	5,638
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	493	2,252	1,847
Net Business Income .....	12	Revenu net d'entreprise .....	12	25,203	253,853-	20,658
Net Professional Income .....	13	Revenu net de profession libérale .....	13	2,265	2,330	2,032
Net Commission Income .....	14	Revenu net de commissions .....	14	815	57	3,417
Net Farming Income .....	15	Revenu net d'agriculture .....	15	19,581	276,223-	7,574
Net Fishing Income .....	16	Revenu net de pêche .....	16	579	4,628-	773
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	2,575	3,639	6,479
Bond Interest .....	18	Intérêt obligataire .....	18	2,729	3,139	34,236
Bank Interest .....	19	Intérêt bancaire .....	19	20,527	22,801	220,256
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	1,091	4,587	1,257
Income from Trusts .....	21	Revenu de fiducie .....	21	590	925	2,028
Annuity Income .....	22	Revenu de rentes .....	22	684	5,574	265
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	2,429	2,667	4,423
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	520	1,412	743
Net Rental Income .....	25	Revenu net de location .....	25	7,869	63,668-	7,314
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	5,122	21,433	5,793
Miscellaneous Income .....	27	Revenus divers .....	27	4,308	11,110	39,274
Total Income Assessed .....	28	Revenu total établi .....	28	48,893	415,409-	613,417
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	800,635	3,010,867	611,416
Age Exemption .....	30	Exemption en raison d'âge .....	30	3,127	7,330	5,433
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	17,256	54,039	53,045
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	11,498	17,309	100,880
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	47	52	15
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	800,635	3,089,598	611,416
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	6,215	771	18,392
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	8,060	943	125,812
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	791	815	3,096
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	182	171	657
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	518	502	1,121
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	21,628	10,796	207,390
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	586	508	2,308
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	2,403	328	15,031
Education Deduction .....	43	Déduction relative aux études .....	43	3,150	1,193	5,448
Tuition Fees .....	44	Frais de scolarité .....	44	4,249	3,183	21,256
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	207	268	1,230
General Expense Allowance .....	46	Déduction générale pour frais .....	46	9,699	3,370	185,672
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	317	1,152	250
Disability Deduction .....	48	Déduction pour invalidité .....	48	540	1,266	526
Standard Deduction .....	49	Déduction forfaitaire .....	49	798,904	79,693	609,500
Medical Claims .....	50	Frais médicaux .....	50	1,664	831	487
Charitable Donations .....	51	Dons de charité .....	51			1,640
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	958	1,017	364
Other Deductions .....	53	Autres déductions .....	53	4,327	25,786	12,843
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	800,735	132,593	611,878
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55			
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	135	5,928	238
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	814	1,919	2,081
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	63	354	758
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	74	147	110
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	77	501	768
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	863	382	3,595
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	135	2,834	238
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	61	40	88
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	633,491	402,330	388,328

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$1,000 to-à \$1,500		\$1,500 to-à \$2,000		\$2,000 to-à \$2,500		\$2,500 to-à \$3,000		\$3,000 to-à \$3,500		P I O T S E T M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
277		342		552		374		707		1
223,940		215,307		218,648		218,968		266,345		2
224,217		215,649		219,200		219,342		267,052		3
	\$		\$		\$		\$		\$	
126,186	145,017	141,200	214,715	149,495	288,743	154,333	348,969	157,968	414,016	4
1,445	816	1,504	1,314	1,541	1,671	2,295	2,140	2,955	2,906	5
5,636	4,002	6,133	4,328	7,280	5,367	7,664	5,933	7,908	7,298	6
44,027	38,262	27,388	20,694	23,264	17,446	21,823	13,948	22,195	15,037	7
16,802	18,441	25,842	32,817	30,581	47,801	42,535	73,204	51,006	95,145	8
2,873	3,713	4,703	5,853	3,792	6,368	5,669	10,301	49,207	145,429	9
6,680	5,721	10,198	11,530	15,510	25,334	15,356	27,556	22,337	38,714	10
1,630	957	2,483	2,405	2,397	2,980	2,629	3,851	4,186	7,328	11
10,755	5,404	10,336	7,768	11,146	8,531	10,936	13,749	12,718	16,801	12
1,162	461	1,653	1,826	1,583	1,518	2,038	3,901	2,205	4,347	13
1,388	942	1,037	697	1,134	1,008	1,450	1,434	1,109	1,426	14
3,768	11,590-	3,735	1,698-	3,568	5,299-	4,259	1,123	4,618	715	15
504	340-	280	72-	605	184-	555	100-	865	854	16
2,213	429	2,619	848	3,414	1,479	3,699	1,465	3,799	2,201	17
15,743	9,519	15,115	11,658	15,897	11,739	16,395	12,621	15,892	13,016	18
56,420	35,823	54,768	37,561	55,345	42,076	57,374	45,585	70,602	48,351	19
1,206	1,324	1,268	1,506	1,341	1,238	1,501	2,190	1,924	3,162	20
1,292	757	1,253	865	1,191	810	1,225	1,427	1,716	1,746	21
224	164	340	322	619	1,387	721	717	610	1,067	22
1,915	388	1,915	249	1,940	433	2,436	610	2,354	800	23
500	123	551	175	462	232	408	148	758	280	24
4,202	1,922-	3,929	19-	5,134	614	5,202	1,583	4,692	3,395	25
3,247	4,167	3,768	2,213	3,801	3,761	3,013	1,361	4,002	2,031	26
20,080	16,102	21,792	18,924	24,151	27,263	25,757	29,516	29,120	38,575	27
224,217	278,678	215,649	376,474	219,200	492,313	219,342	603,230	267,052	864,639	28
223,387	838,046	214,896	806,047	218,689	819,436	219,132	822,440	266,699	1,000,558	29
3,471	8,192	5,681	13,299	5,081	11,902	6,479	15,236	49,686	117,253	30
19,002	59,613	12,769	39,506	11,828	36,376	12,094	36,834	14,930	43,530	31
29,636	52,669	17,328	28,825	14,789	22,259	12,915	17,742	14,479	19,382	32
35	46	50	65	50	65					33
223,387	958,566	214,896	887,742	218,689	890,038	219,132	892,251	266,699	1,180,723	34
11,341	172	35,704	252	93,109	949	109,415	1,839	123,728	2,866	35
101,285	2,351	120,400	3,621	129,355	4,860	137,971	6,134	144,868	7,538	36
1,890	580	2,134	333	2,363	282	2,308	321	2,929	404	37
802	356	1,147	315	2,077	851	1,922	864	1,468	857	38
907	794	932	790	933	839	1,284	1,155	1,428	1,240	39
50,477	28,045	49,847	26,276	51,624	26,900	56,078	28,961	69,118	31,421	40
1,155	612	1,942	1,204	1,587	985	2,042	1,328	3,741	2,402	41
10,573	478	13,192	603	14,629	750	16,132	833	16,823	986	42
3,076	977	5,502	1,771	6,605	2,148	7,787	2,747	9,349	3,028	43
14,912	10,066	20,841	13,932	25,558	18,360	29,730	21,538	35,189	26,180	44
1,926	689	2,659	1,062	2,199	1,026	2,740	1,633	2,674	1,825	45
124,362	27,242	139,795	41,217	147,752	55,012	153,772	64,144	157,177	67,874	46
288	187	249	243	171	232	525	694	341	388	47
235	507	195	460	204	413	335	791	1,204	2,841	48
222,169	22,110	212,775	21,172	215,595	21,426	216,579	21,560	263,168	26,186	49
201	53	745	414	752	285	533	3,677	569	264	50
1,066	155	1,613	312	2,698	518	2,172	510	3,297	759	51
411	302	370	199	350	695	367	163	731	842	52
6,693	4,199	6,500	4,210	8,034	5,419	7,549	4,654	10,291	6,410	53
223,502	99,874	215,096	118,386	218,835	141,950	219,269	163,547	266,861	184,312	54
15	21	65	127	50	329	161	832	150	5,404	55
1,204	1,086	1,138	1,358	1,512	1,889	1,433	1,939	2,078	7,032	56
277	6	340	8	492	34	320	66	664	1,108	58
277	6	342	8	376	37	169	32	435	520	59
				552	71	374	98	707	1,628	60
2,238	70	1,962	117	2,309	174	2,026	191	2,894	1,291	61
15	11	65	64	50	161	161	410	150	2,659	62
		24	4			31	3	12		63
92,931	64,580	67,522	42,402	60,545	37,355	54,463	32,048	51,496	29,918	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$3,500 to-\$4,000		\$4,000 to-\$4,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	967	4,312	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	246,753	246,766	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	247,720	251,078	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	164,361	488,204	164,132
Commissions from Employment .....	5	Commissions d'emploi .....	5	3,290	2,758	2,597
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	9,175	7,965	8,941
Family Allowance .....	7	Allocations familiales .....	7	21,248	13,153	20,596
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	59,474	120,831	66,616
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	26,364	75,233	32,907
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	29,461	52,138	32,202
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	5,207	6,490	6,365
Net Business Income .....	12	Revenu net d'entreprise .....	12	12,000	21,110	12,629
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,735	4,123	2,256
Net Commission Income .....	14	Revenu net de commissions .....	14	1,489	2,042	1,913
Net Farming Income .....	15	Revenu net d'agriculture .....	15	5,284	1,385	6,084
Net Fishing Income .....	16	Revenu net de pêche .....	16	941	534	1,213
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	3,450	1,026	4,961
Bond Interest .....	18	Intérêt obligataire .....	18	17,446	14,646	17,752
Bank Interest .....	19	Intérêt bancaire .....	19	75,511	61,322	80,560
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,369	4,014	2,605
Income from Trusts .....	21	Revenu de fiducie .....	21	1,931	2,910	1,957
Annuity Income .....	22	Revenu de rentes .....	22	1,112	957	1,089
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,001	430	2,794
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	526	134	637
Net Rental Income .....	25	Revenu net de location .....	25	5,785	3,683	5,861
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	4,347	4,236	4,611
Miscellaneous Income .....	27	Revenus divers .....	27	28,486	38,566	27,258
Total Income Assessed .....	28	Revenu total établi .....	28	247,720	927,891	251,078
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	247,402	928,931	250,880
Age Exemption .....	30	Exemption en raison d'âge .....	30	27,448	64,742	33,878
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	15,086	44,398	16,822
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	15,270	20,286	15,054
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	115	91	100
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	247,402	1,058,448	250,880
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	133,554	4,097	141,421
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	150,444	9,067	151,034
Registered Pension Plan		Cotisations à un régime enregistré				
Contributions .....	37	de pensions .....	37	3,024	565	3,779
Registered Retirement Savings Plan ...	38	Régime enregistré d'épargne-retraite ...	38	2,313	1,704	1,756
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	1,612	1,426	1,315
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction .....	40	et gains en capital .....	40	72,384	37,356	79,269
Pension Income		Déduction relative au revenu				
Deduction .....	41	de pensions .....	41	4,411	3,107	5,078
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	17,630	1,185	20,248
Education Deduction .....	43	Déduction relative aux études .....	43	9,539	3,132	11,538
Tuition Fees .....	44	Frais de scolarité .....	44	36,332	26,866	37,362
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	3,195	2,361	2,789
General Expense Allowance .....	46	Déduction générale pour frais .....	46	163,242	71,236	162,499
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi ....	47	367	461	502
Disability Deduction .....	48	Déduction pour invalidité .....	48	599	1,414	659
Standard Deduction .....	49	Déduction forfaitaire .....	49	242,739	24,175	245,937
Medical Claims .....	50	Frais médicaux .....	50	649	339	878
Charitable Donations .....	51	Dons de charité .....	51	4,262	1,093	4,166
Eligible Deductions Transferred		Déductions admissibles transférées				
from Spouse .....	52	d'un conjoint à l'autre .....	52	943	1,294	1,024
Other Deductions .....	53	Autres déductions .....	53	9,402	3,971	10,547
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	247,592	194,851	251,048
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55			
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	50	641	186
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	6,614	3,836	40,153
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	677	177	1,368
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	557	87	3,402
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	967	264	4,312
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	7,279	417	39,755
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ...	62	50	314	186
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	24	5	350
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	50,027	28,755	44,614

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$4,500 to-à \$5,000		\$1 to-à \$5,000		\$5,000 to-à \$5,500		\$5,500 to-à \$6,000		\$6,000 to-à \$6,500		P O S I T I O N N O M B R E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
10,811		19,110		13,413		17,108		38,938		1
252,400		2,501,776		260,944		257,422		249,952		2
263,211		2,520,886		274,357		274,530		288,890		3
	\$		\$		\$		\$		\$	
173,646	630,124	1,428,676	3,191,397	186,773	742,857	181,023	774,501	195,691	909,089	4
3,121	3,565	20,756	18,884	3,699	4,692	3,897	7,098	4,338	8,802	5
10,092	7,548	71,512	51,263	10,527	7,903	10,546	8,475	10,079	8,200	6
23,683	13,434	377,369	216,994	21,462	12,268	24,487	13,438	26,078	14,948	7
77,427	185,152	394,787	734,784	84,983	213,130	89,097	240,552	96,070	269,519	8
34,649	100,195	163,716	444,713	36,600	107,370	39,393	115,852	45,138	136,553	9
35,521	61,761	172,903	281,551	38,601	75,148	39,718	79,026	42,423	88,157	10
7,731	13,140	34,475	46,603	9,669	16,107	12,378	22,392	13,396	26,499	11
15,641	41,003	116,819	138,111	16,461	44,540	19,926	65,391	18,979	65,462	12
1,886	5,686	16,550	27,922	2,530	9,013	3,148	11,964	3,429	14,235	13
1,533	2,428	14,470	14,692	1,680	5,585	1,919	5,112	1,721	3,462	14
5,970	5,630	44,860	20,510	5,879	7,616	8,907	20,120	10,286	31,641	15
1,493	1,530	7,229	2,852	1,592	1,395	1,349	2,793	2,047	3,562	16
5,393	2,208	36,027	13,219	6,393	3,229	5,652	3,143	7,305	3,992	17
21,486	20,409	169,962	122,337	22,615	22,359	23,741	25,585	24,838	26,463	18
89,342	87,907	760,178	486,999	89,832	98,508	99,176	112,707	106,396	119,769	19
2,673	4,966	16,144	23,375	2,905	4,868	3,066	5,746	3,218	6,536	20
1,836	2,530	14,429	13,973	2,565	3,325	2,553	2,652	2,883	3,783	21
1,154	1,417	6,134	7,609	1,589	1,710	1,985	2,252	2,524	2,832	22
3,478	584	24,256	4,609	3,986	1,130	3,370	927	4,168	1,067	23
579	401	5,164	1,833	970	758	907	484	936	637	24
7,398	5,334	49,517	15,397	8,852	3,692	10,195	8,189	11,202	6,959	25
4,792	5,524	37,374	32,231	6,594	5,639	6,256	4,320	7,378	5,984	26
29,832	46,813	245,750	266,043	30,254	45,468	30,003	47,139	29,391	45,918	27
263,211	1,249,288	2,520,886	6,136,881	274,357	1,438,310	274,530	1,579,859	288,890	1,804,068	28
262,963	989,378	2,515,464	9,443,542	274,130	1,031,158	274,379	1,031,994	288,651	1,086,021	29
36,203	85,356	173,360	408,712	37,385	88,112	40,272	94,853	45,984	108,519	30
17,590	48,187	173,166	528,725	19,272	54,285	21,735	59,697	22,701	61,016	31
17,997	23,590	238,348	307,623	16,105	21,238	18,199	23,058	19,886	26,612	32
150	141	515	598	85	164	143	141	132	155	33
262,963	1,146,652	2,515,464	10,689,199	274,130	1,194,958	274,379	1,209,743	288,651	1,282,323	34
152,977	6,839	819,641	22,569	170,061	8,799	174,873	10,414	190,508	12,813	35
160,252	12,123	1,221,421	57,695	170,975	14,293	166,487	15,151	173,111	16,936	36
3,915	596	25,438	3,904	5,279	1,059	4,778	899	5,839	1,335	37
2,264	1,712	14,406	8,241	3,421	2,334	3,278	1,867	5,085	2,995	38
2,056	1,961	11,588	10,277	2,676	2,304	2,414	2,072	2,120	1,886	39
89,528	51,031	725,715	324,501	92,124	54,261	100,300	60,071	110,204	65,661	40
6,710	5,420	28,974	19,290	8,374	6,915	9,861	8,242	11,040	9,225	41
23,290	1,613	147,548	8,488	25,681	1,992	25,353	1,964	28,026	2,336	42
13,501	4,306	72,345	23,838	20,437	6,234	22,740	7,284	21,712	7,049	43
34,472	25,554	255,652	185,450	34,619	25,344	32,497	24,410	28,233	18,921	44
3,653	2,874	23,065	13,904	5,094	4,068	4,674	3,968	5,588	4,865	45
172,501	77,310	1,406,772	496,191	184,890	83,905	179,168	81,752	194,068	89,312	46
334	445	3,027	3,558	818	1,142	756	1,049	848	1,712	47
394	930	4,351	10,146	693	1,571	589	1,390	737	1,680	48
255,910	25,575	2,484,372	247,438	264,995	26,439	263,300	26,270	274,227	27,370	49
2,227	1,363	7,041	7,051	2,971	2,810	3,472	1,681	4,826	2,113	50
5,616	1,646	26,530	6,305	6,794	2,216	8,585	2,926	11,073	4,037	51
1,276	1,907	5,836	7,077	1,671	2,027	1,939	3,000	2,475	3,381	52
12,975	10,484	84,834	48,864	13,218	7,055	15,237	6,895	17,157	8,098	53
263,053	233,688	2,517,134	1,504,787	274,241	254,770	274,492	261,304	288,801	281,724	54
		915	14,021	65	237	137	1,404	200	1,922	55
135,501	52,395	191,714	88,416	180,753	131,409	197,271	222,449	219,725	333,292	57
2,149	183	7,045	2,723	2,277	208	5,127	462	27,127	1,561	58
9,062	204	14,113	1,465	11,808	434	14,449	783	27,041	2,481	59
10,811	387	19,110	4,188	13,413	642	17,108	1,245	38,938	4,042	60
131,661	3,298	193,719	7,586	178,001	8,441	194,651	16,478	217,136	29,791	61
		915	6,911	65	119	137	545	200	965	62
1,344	17	1,874	42	2,759	71	2,906	101	4,309	163	63
45,680	25,800	855,606	502,275	48,088	27,111	45,254	24,642	49,391	28,080	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

				\$6,500 to-\$7,000		\$7,000 to-\$7,500	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	108,597		146,493	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	171,750		131,107	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	280,347		277,600	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	186,993	938,159	188,304	1,010,818
Commissions from Employment .....	5	Commissions d'emploi .....	5	3,668	6,439	4,280	6,657
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	9,678	9,636	9,990	11,213
Family Allowance .....	7	Allocations familiales .....	7	28,159	14,563	30,659	16,254
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	97,423	286,289	96,995	298,541
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	44,754	133,306	47,201	140,100
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	45,050	104,530	45,776	113,380
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	16,277	33,704	19,772	42,859
Net Business Income .....	12	Revenu net d'entreprise .....	12	18,428	65,709	17,162	74,205
Net Professional Income .....	13	Revenu net de profession libérale .....	13	2,449	9,819	2,604	13,163
Net Commission Income .....	14	Revenu net de commissions .....	14	2,092	3,978	1,722	3,815
Net Farming Income .....	15	Revenu net d'agriculture .....	15	10,439	20,206	8,479	15,369
Net Fishing Income .....	16	Revenu net de pêche .....	16	2,084	2,327	1,632	3,432
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	7,575	3,989	8,378	4,766
Bond Interest .....	18	Intérêt obligataire .....	18	27,868	33,625	27,541	30,561
Bank Interest .....	19	Intérêt bancaire .....	19	110,501	144,129	114,673	143,251
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	4,804	9,520	3,695	8,583
Income from Trusts .....	21	Revenu de fiducie .....	21	2,753	4,582	2,324	3,438
Annuity Income .....	22	Revenu de rentes .....	22	2,409	3,726	2,373	3,355
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	5,400	974	5,021	1,678
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	770	338	1,130	1,120
Net Rental Income .....	25	Revenu net de location .....	25	11,092	10,069	10,559	7,002
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	7,753	6,479	8,555	9,305
Miscellaneous Income .....	27	Revenus divers .....	27	27,396	45,358	28,803	48,005
Total Income Assessed .....	28	Revenu total établi .....	28	280,347	1,891,454	277,600	2,010,869
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	280,266	1,055,287	277,427	1,044,153
Age Exemption .....	30	Exemption en raison d'âge .....	30	45,713	107,845	47,783	112,716
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	28,046	73,240	28,948	76,262
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	22,627	28,811	25,457	31,754
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	185	211	95	64
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	280,266	1,265,393	277,427	1,264,949
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	183,059	13,401	185,126	14,901
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	169,469	18,338	172,027	20,001
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	5,820	1,365	7,411	1,766
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	5,871	4,580	9,034	6,326
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	3,116	2,757	3,885	3,617
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	116,611	75,723	120,721	76,550
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	15,412	13,329	19,202	16,866
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	30,745	2,367	34,437	2,907
Education Deduction .....	43	Déduction relative aux études .....	43	22,256	7,155	24,703	7,786
Tuition Fees .....	44	Frais de scolarité .....	44	27,694	19,032	28,744	20,884
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	6,368	4,816	7,502	7,291
General Expense Allowance .....	46	Déduction générale pour frais .....	46	185,509	86,321	187,180	87,815
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	1,502	1,657	1,371	1,879
Disability Deduction .....	48	Déduction pour invalidité .....	48	762	1,737	1,325	2,985
Standard Deduction .....	49	Déduction forfaitaire .....	49	263,336	26,303	257,946	25,749
Medical Claims .....	50	Frais médicaux .....	50	5,047	2,388	7,995	4,484
Charitable Donations .....	51	Dons de charité .....	51	13,453	5,191	14,402	5,504
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	2,752	3,380	4,744	6,854
Other Deductions .....	53	Autres déductions .....	53	20,280	10,641	22,157	14,308
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	280,286	300,482	277,485	328,477
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55				
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	103	550	148	1,354
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	217,254	399,713	226,480	478,514
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	101,509	5,401	140,924	15,385
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	65,993	6,555	90,361	12,516
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	108,597	11,956	146,493	27,901
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	215,630	39,885	223,626	52,401
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	103	244	148	667
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	4,546	238	6,453	357
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	44,869	24,448	44,216	23,705

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$7,500 to-à \$8,000		\$8,000 to-à \$8,500		\$8,500 to-à \$9,000		\$9,000 to-à \$9,500		\$9,500 to-à \$10,000		P O S I T I O N N O M B R E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
163,681		168,682		171,072		187,250		190,146		1
108,829		91,799		87,482		70,009		56,710		2
272,510		260,481		258,554		257,259		246,856		3
	\$		\$		\$		\$		\$	
183,831	1,072,060	176,908	1,087,737	176,520	1,141,671	178,088	1,243,918	171,433	1,255,467	4
4,442	8,465	4,577	10,566	3,662	7,968	3,743	9,174	3,478	10,252	5
8,613	8,143	7,867	9,160	7,394	8,933	6,286	9,329	6,594	8,030	6
32,434	17,486	34,242	18,793	37,562	21,190	34,176	18,959	37,753	21,266	7
93,792	298,556	91,638	312,464	94,578	332,807	93,130	333,288	88,283	323,674	8
47,865	143,710	45,853	137,442	47,822	142,747	44,630	131,526	44,225	133,700	9
47,190	110,674	42,579	102,982	45,164	113,512	43,631	110,296	40,889	105,391	10
23,018	50,706	24,206	57,776	26,261	64,954	25,919	73,696	27,614	81,793	11
16,806	67,390	17,319	76,077	16,352	75,030	16,090	79,190	15,826	84,850	12
2,289	8,930	2,828	15,145	2,325	10,765	2,717	6,980	2,288	14,745	13
2,241	6,602	1,994	4,713	2,027	5,403	1,607	4,322	1,461	4,675	14
7,959	19,480	8,295	22,921	8,526	21,260	8,625	20,784	8,687	31,887	15
1,663	4,368	1,963	4,746	1,966	4,961	1,537	4,109	1,583	6,455	16
8,557	5,093	8,236	6,071	8,818	5,946	9,462	8,925	8,803	6,110	17
31,242	37,085	28,892	36,877	30,158	38,740	31,820	40,088	31,226	42,087	18
115,532	164,554	108,061	161,049	109,597	174,100	111,666	187,619	112,433	185,552	19
4,064	9,193	3,493	8,504	4,704	9,897	4,750	11,108	4,387	11,503	20
2,572	4,011	2,980	5,005	2,652	4,264	2,497	4,156	2,797	3,981	21
3,020	4,565	3,105	4,189	3,465	5,590	3,559	5,609	4,162	6,195	22
5,546	1,738	4,924	1,438	4,931	1,483	5,270	1,710	5,411	1,055	23
1,107	982	1,019	733	1,218	624	1,033	1,071	842	802	24
10,500	9,451	10,308	6,360	9,765	10,515	10,602	7,410	11,120	4,685	25
8,817	7,225	8,964	8,744	8,043	8,249	10,495	12,294	10,584	9,455	26
28,630	50,301	28,119	48,867	27,104	51,248	28,531	53,008	26,405	52,352	27
272,510	2,110,766	260,481	2,148,361	258,554	2,261,857	257,259	2,378,571	246,856	2,405,963	28
272,410	1,025,804	260,370	980,440	258,506	973,750	256,977	967,795	246,782	929,653	29
48,744	114,992	46,661	110,107	48,681	114,829	45,612	107,510	44,807	105,744	30
32,483	86,858	32,386	85,490	36,179	99,908	35,690	96,520	37,634	99,890	31
26,303	34,153	28,822	37,917	31,956	43,062	29,674	38,636	31,997	42,691	32
421	559	260	328	288	475	546	742	900	1,561	33
272,410	1,262,366	260,370	1,214,281	258,506	1,232,023	256,977	1,211,203	246,782	1,179,540	34
183,802	16,248	177,851	17,104	176,708	18,108	182,167	20,112	174,817	21,037	35
168,103	21,336	161,972	21,779	162,714	23,173	164,878	25,292	157,664	25,526	36
8,215	3,042	9,277	2,574	9,302	2,802	12,027	3,936	12,320	3,872	37
8,219	6,472	10,202	7,616	12,630	10,496	12,541	12,113	14,757	14,574	38
4,371	3,702	4,376	3,967	5,206	4,765	5,633	4,835	5,663	5,255	39
122,017	80,757	115,378	75,904	115,571	79,120	118,760	80,787	118,121	80,210	40
23,203	20,505	24,679	22,171	26,494	24,191	26,516	24,361	28,379	26,436	41
35,589	3,013	34,248	3,160	38,297	3,687	40,038	3,882	40,729	4,190	42
23,549	7,471	22,144	7,085	17,506	5,558	18,124	5,690	15,617	5,006	43
25,435	16,394	24,236	14,999	19,502	12,707	20,305	12,573	16,936	10,187	44
7,704	7,682	7,505	8,004	8,193	9,119	8,644	10,121	8,288	8,982	45
182,830	86,380	176,132	83,080	175,364	83,171	176,871	84,785	170,490	81,338	46
1,114	1,822	1,718	2,220	1,212	2,659	1,411	2,054	1,569	2,521	47
707	1,669	1,335	3,037	1,024	2,417	1,445	3,342	1,085	2,530	48
249,092	24,883	235,616	23,532	232,156	23,198	229,400	22,914	217,904	21,776	49
8,100	4,929	8,699	5,838	8,178	5,445	8,591	5,146	9,726	6,510	50
17,786	7,377	19,255	8,609	22,056	9,750	22,263	10,296	23,232	11,379	51
5,267	7,713	5,820	8,056	7,632	11,947	8,211	12,121	8,308	12,584	52
23,988	13,811	24,620	15,122	25,239	15,531	26,608	16,693	27,593	17,691	53
272,449	335,203	260,470	333,857	258,542	347,844	257,139	361,052	246,840	361,603	54
50	90			50	60			100	134	55
150	975	97	875	80	771	104	883	204	1,687	56
235,211	558,235	234,767	631,082	236,762	710,130	241,560	827,577	234,354	880,427	57
158,637	26,239	163,574	37,047	166,215	48,257	180,979	62,596	184,317	72,739	58
102,869	17,186	108,912	21,269	117,446	25,088	130,530	31,251	134,612	35,499	59
163,681	43,425	168,682	58,316	171,072	73,345	187,250	93,848	190,146	108,238	60
232,815	64,869	232,578	76,428	234,188	88,921	239,093	106,893	232,625	117,036	61
150	486	97	438	80	378	104	283	204	810	62
6,915	488	7,043	607	7,549	664	8,643	1,063	8,067	941	63
42,723	22,882	39,010	21,256	37,335	19,759	37,736	19,815	34,928	17,997	64



TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

			\$5,000 to-\$10,000		\$10,000 to-\$10,500	
	ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	1,205,380	198,210	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	1,486,004	49,068	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	2,691,384	247,278	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	1,825,564	10,176,275	175,731
Commissions from Employment .....	5	Commissions d'emploi .....	5	39,784	80,114	4,798
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	87,574	89,022	6,672
Family Allowance .....	7	Allocations familiales .....	7	307,012	169,166	42,098
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	925,989	2,908,820	88,265
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	443,481	1,322,306	43,242
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	431,021	1,003,096	40,652
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	198,510	470,486	28,789
Net Business Income .....	12	Revenu net d'entreprise .....	12	173,349	697,844	15,002
Net Professional Income .....	13	Revenu net de profession libérale .....	13	26,607	114,760	2,859
Net Commission Income .....	14	Revenu net de commissions .....	14	18,464	47,667	2,077
Net Farming Income .....	15	Revenu net d'agriculture .....	15	86,082	211,285	8,590
Net Fishing Income .....	16	Revenu net de pêche .....	16	17,416	38,149	2,007
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	79,179	51,265	9,962
Bond Interest .....	18	Intérêt obligataire .....	18	279,941	333,472	29,702
Bank Interest .....	19	Intérêt bancaire .....	19	1,077,867	1,491,237	108,758
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	39,086	85,458	4,130
Income from Trusts .....	21	Revenu de fiducie .....	21	26,576	39,197	2,607
Annuity Income .....	22	Revenu de rentes .....	22	28,191	40,022	4,574
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	48,027	13,200	5,032
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	9,932	7,547	982
Net Rental Income .....	25	Revenu net de location .....	25	104,195	74,332	11,174
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	83,439	77,695	9,744
Miscellaneous Income .....	27	Revenus divers .....	27	284,636	487,664	27,825
Total Income Assessed .....	28	Revenu total établi .....	28	2,691,384	20,030,078	247,278
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	2,689,898	10,126,055	247,244
Age Exemption .....	30	Exemption en raison d'âge .....	30	451,642	1,065,227	44,104
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	295,074	793,165	41,215
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	251,026	327,933	36,843
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	3,055	4,400	667
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	2,689,898	12,316,780	247,244
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	1,798,972	152,938	178,115
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	1,667,400	201,824	160,381
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	80,268	22,650	13,691
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	85,038	69,372	14,951
Registered Home Ownership Interest, Dividends and Capital Gains .....	39	Régime enregistré d'épargne-logement ..	39	39,460	35,161	5,977
Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	1,129,807	729,043	114,616
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	193,160	172,243	30,474
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	333,143	29,497	43,559
Education Deduction .....	43	Déduction relative aux études .....	43	208,788	66,318	14,926
Tuition Fees .....	44	Frais de scolarité .....	44	258,201	175,451	16,381
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	69,560	68,916	10,244
General Expense Allowance .....	46	Déduction générale pour frais .....	46	1,812,502	847,860	174,760
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	12,319	18,714	2,017
Disability Deduction .....	48	Déduction pour invalidité .....	48	9,702	22,358	1,512
Standard Deduction .....	49	Déduction forfaitaire .....	49	2,487,972	248,433	217,185
Medical Claims .....	50	Frais médicaux .....	50	67,605	41,344	10,369
Charitable Donations .....	51	Dons de charité .....	51	158,899	67,286	24,832
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	48,819	71,064	10,451
Other Deductions .....	53	Autres déductions .....	53	216,097	125,846	27,843
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	2,690,745	3,166,316	247,264
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé. ....	55	200	284	
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement. ....	56	1,280	10,658	189
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	2,224,137	5,172,828	236,686
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	1,130,686	269,894	192,252
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	804,021	153,063	142,604
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	1,205,380	422,957	198,210
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	2,200,343	601,142	234,502
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,280	4,936	189
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	59,190	4,694	9,386
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	423,550	229,695	36,493

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$10,500 to-à \$11,000		\$11,000 to-à \$11,500		\$11,500 to-à \$12,000		\$12,000 to-à \$12,500		\$12,500 to-à \$13,000		P O T E T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
205,896		201,908		204,144		205,711		208,137		1
39,852		33,525		26,710		22,954		19,867		2
245,748		235,433		230,854		228,665		228,004		3
	\$		\$		\$		\$		\$	
176,257	1,451,912	173,037	1,490,178	172,413	1,595,099	170,830	1,656,701	176,610	1,785,946	4
4,905	16,048	5,124	16,704	4,478	12,480	4,928	18,236	5,106	20,765	5
6,986	9,098	6,853	7,469	6,374	8,551	5,688	7,786	6,538	8,756	6
42,909	23,693	42,133	24,852	42,024	24,679	42,422	25,733	43,597	26,053	7
87,234	322,540	84,282	309,142	77,219	292,507	74,534	274,118	75,152	263,343	8
42,475	126,944	37,960	111,417	36,612	108,270	37,277	111,048	33,400	98,947	9
41,256	106,913	39,224	104,510	36,498	97,565	35,735	98,602	33,828	91,243	10
28,248	97,900	27,462	104,026	26,005	103,554	26,588	113,311	25,676	116,733	11
15,459	78,986	15,831	85,868	14,355	81,821	13,194	71,219	13,252	78,868	12
2,678	18,847	2,029	11,418	2,100	12,202	2,234	13,361	2,428	12,056	13
1,912	7,272	1,132	3,608	1,379	4,659	1,345	7,106	1,197	3,870	14
8,237	35,143	9,122	41,132	7,796	27,455	8,425	34,775	9,447	44,069	15
1,900	7,069	1,138	4,452	1,296	6,407	1,325	7,151	1,388	5,761	16
10,187	10,074	9,333	10,466	10,827	13,112	11,195	13,387	11,551	14,306	17
31,554	45,804	28,601	40,062	31,118	43,774	32,626	47,280	30,874	40,509	18
110,446	183,541	106,251	181,142	104,756	185,238	105,324	189,578	103,855	189,610	19
4,097	11,052	5,144	12,626	4,141	9,843	3,684	11,585	4,872	12,389	20
2,361	3,755	2,410	5,050	2,944	4,600	2,643	5,604	2,483	3,183	21
4,217	7,403	5,056	9,440	4,632	7,638	4,316	9,144	4,079	8,282	22
5,463	1,447	4,983	1,544	4,973	961	4,272	672	5,136	1,705	23
858	845	1,211	858	1,482	1,808	988	542	1,144	708	24
11,066	10,084	10,941	6,232	11,420	7,826	11,210	7,169	10,128	9,678	25
10,971	10,297	10,154	12,660	10,252	8,802	11,734	11,100	11,474	11,434	26
28,174	54,339	30,419	53,394	27,285	53,401	31,155	64,850	28,830	58,390	27
245,748	2,641,005	235,433	2,648,250	230,854	2,712,251	228,665	2,800,056	228,004	2,906,604	28
245,708	925,608	235,375	886,803	230,794	869,344	228,656	861,460	227,818	857,932	29
43,196	101,881	38,807	91,581	37,288	88,000	37,678	88,920	34,225	80,743	30
42,082	115,496	41,903	112,584	41,546	112,344	42,219	115,459	44,256	122,538	31
36,939	48,698	37,471	52,537	38,053	53,354	38,120	54,453	40,193	56,339	32
638	863	457	642	760	938	940	1,406	637	1,028	33
245,708	1,192,545	235,375	1,144,147	230,794	1,123,979	228,656	1,121,697	227,818	1,118,579	34
180,698	24,562	177,595	25,579	177,162	27,012	175,389	28,252	181,194	30,663	35
162,861	29,819	159,892	30,657	160,843	32,903	156,810	33,707	163,651	36,914	36
17,424	6,034	19,092	6,655	20,474	7,985	21,500	8,534	25,463	10,935	37
18,578	20,362	20,987	24,006	18,977	22,360	19,865	25,494	22,095	27,732	38
5,638	5,188	6,200	5,659	7,598	7,018	7,527	7,011	6,956	6,342	39
116,336	77,326	112,444	75,188	112,681	74,901	112,743	74,520	110,853	71,921	40
30,169	28,418	29,448	28,008	27,604	26,567	28,203	26,848	26,730	25,690	41
49,326	5,450	48,879	5,828	50,085	6,186	48,605	6,116	54,511	7,379	42
12,649	3,975	12,448	3,935	11,689	3,695	11,356	3,609	11,119	3,752	43
15,325	8,706	14,071	8,065	14,507	7,366	11,952	6,734	12,842	6,526	44
9,111	10,914	9,462	11,485	9,451	12,171	9,975	13,182	11,894	15,547	45
175,660	84,625	172,303	83,090	171,888	83,561	170,033	83,183	175,399	85,692	46
2,460	4,347	2,869	5,427	2,426	4,065	2,577	5,198	2,987	5,748	47
1,072	2,517	1,048	2,378	1,333	3,035	1,504	3,544	1,564	3,691	48
214,612	21,444	203,976	20,383	199,401	19,924	198,210	19,806	196,153	19,595	49
9,853	8,590	9,918	7,916	9,581	8,198	8,625	6,981	8,676	8,547	50
25,910	13,179	26,217	14,506	26,541	14,107	25,470	13,779	26,428	14,638	51
11,250	18,659	11,363	18,264	10,859	18,019	11,055	18,935	10,976	17,702	52
32,692	19,170	30,576	18,893	31,710	17,580	30,788	19,378	31,561	24,153	53
245,740	393,284	235,377	395,921	230,848	396,654	228,656	404,811	227,948	423,169	54
				14	81	10	35			55
81	461	220	3,876	48	710	141	1,823	73	163	56
238,144	1,065,016	230,331	1,119,937	227,141	1,198,707	225,940	1,279,943	225,306	1,372,787	57
199,389	100,670	196,471	111,639	198,358	125,022	200,218	138,454	202,927	153,830	58
146,561	46,450	149,181	52,185	148,979	56,561	151,554	62,398	152,978	68,968	59
205,896	147,121	201,908	163,824	204,144	181,582	205,711	200,852	208,137	222,798	60
236,191	147,959	228,525	158,832	225,266	172,445	224,613	187,061	223,768	203,599	61
81	217	220	1,877	48	354	141	891	73	84	62
9,483	1,578	8,775	1,753	10,367	2,192	10,890	2,314	11,174	2,651	63
34,115	16,959	31,688	16,775	31,046	14,681	29,892	14,968	30,603	14,540	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

				\$13,000 to-\$13,500		\$13,500 to-\$14,000	
ITEM	POSTE			Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	208,006		194,141	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	13,106		9,964	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	221,112		204,105	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	170,404	1,821,519	160,446	1,801,603
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,342	16,934	4,347	20,687
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	5,356	6,755	5,456	8,709
Family Allowance .....	7	Allocations familiales .....	7	43,388	25,295	41,674	24,290
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	69,690	247,565	63,413	216,630
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	33,713	99,655	27,937	82,960
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	32,652	93,189	28,514	79,772
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	26,238	122,187	23,064	114,192
Net Business Income .....	12	Revenu net d'entreprise .....	12	13,574	85,520	12,803	78,798
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,835	10,453	1,980	13,711
Net Commission Income .....	14	Revenu net de commissions .....	14	1,507	7,391	1,662	6,797
Net Farming Income .....	15	Revenu net d'agriculture .....	15	6,881	31,543	6,666	27,597
Net Fishing Income .....	16	Revenu net de pêche .....	16	1,139	7,174	850	4,606
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	10,873	10,848	10,335	14,036
Bond Interest .....	18	Intérêt obligataire .....	18	29,624	45,728	30,115	44,061
Bank Interest .....	19	Intérêt bancaire .....	19	101,107	192,478	94,474	173,724
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	3,641	9,578	3,774	9,747
Income from Trusts .....	21	Revenu de fiducie .....	21	2,926	7,918	2,511	3,718
Annuity Income .....	22	Revenu de rentes .....	22	5,982	10,998	4,663	9,322
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	5,059	2,234	5,357	1,790
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,234	1,444	1,403	1,200
Net Rental Income .....	25	Revenu net de location .....	25	9,778	4,873	10,009	2,885
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	10,326	9,017	9,409	10,077
Miscellaneous Income .....	27	Revenus divers .....	27	29,503	58,110	28,062	55,223
Total Income Assessed .....	28	Revenu total établi .....	28	221,112	2,928,406	204,105	2,806,136
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	221,030	832,380	204,096	769,058
Age Exemption .....	30	Exemption en raison d'âge .....	30	34,307	80,909	28,602	67,461
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	43,868	117,925	39,463	109,642
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	38,370	54,159	38,669	53,413
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	383	686	790	1,050
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	221,030	1,086,059	204,096	1,000,624
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	175,136	31,447	165,173	31,303
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	157,032	37,322	149,967	37,483
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	27,264	11,814	27,628	12,437
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	23,853	31,173	23,276	31,373
Registered Home Ownership Interest, Dividends and Capital Gains Deduction .....	39	Régime enregistré d'épargne-logement ..	39	7,029	6,141	9,101	8,283
Pension Income Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	108,757	71,337	102,221	66,227
Union and Professional Dues .....	41	Déduction relative au revenu de pensions .....	41	28,198	27,000	23,985	22,686
Education Deduction .....	42	Cotisations syndicales et prof. ....	42	52,703	6,928	48,762	6,537
Tuition Fees .....	43	Déduction relative aux études .....	43	10,015	3,102	8,978	2,883
Child Care Expenses .....	44	Frais de scolarité .....	44	11,899	6,161	12,095	5,937
General Expense Allowance .....	45	Frais de garde d'enfants .....	45	11,078	14,691	10,098	13,799
Other Expenses of Employment .....	46	Déduction générale pour frais .....	46	169,329	82,843	159,790	78,535
Disability Deduction .....	47	Autres frais découlant d'un emploi .....	47	2,332	5,686	2,939	6,095
Standard Deduction .....	48	Déduction pour invalidité .....	48	1,082	2,554	911	2,150
Medical Claims .....	49	Déduction forfaitaire .....	49	190,128	18,989	174,045	17,394
Charitable Donations .....	50	Frais médicaux .....	50	9,161	7,650	8,451	6,853
Eligible Deductions Transferred from Spouse .....	51	Dons de charité .....	51	26,150	15,959	25,442	14,317
Other Deductions .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	12,000	19,204	9,703	14,312
Total Deductions (Item 35-53) .....	53	Autres déductions .....	53	32,738	21,054	31,383	21,245
Forward Averaging Income Deduction ..	54	Total des déductions (Postes 35 à 53) .....	54	221,099	421,053	204,101	399,843
Forward Averaging Withdrawal Amount ..	55	Déduction relative au revenu étalé .....	55			99	391
Taxable Income Assessed .....	56	Retrait du montant d'étalement .....	56	50	279	92	1,085
Net Federal Tax Payable .....	57	Revenu imposable établi .....	57	219,248	1,427,000	202,475	1,411,034
Net Provincial Tax Payable .....	58	Impôt fédéral net à payer .....	58	203,690	165,865	191,046	169,608
Total Net Tax Payable .....	59	Impôt provincial net à payer .....	59	151,175	72,486	143,650	74,850
Basic Federal Tax .....	60	Impôt total net à payer .....	60	208,006	238,351	194,141	244,457
Forward Averaging Tax Credit .....	61	Impôt fédéral de base .....	61	218,168	215,095	201,288	215,310
Dividend Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	50	79	92	519
Child Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	10,579	2,130	9,933	2,518
	64	Crédit d'impôt pour enfants .....	64	27,554	13,053	25,855	12,503

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$14,000 to-à \$14,500		\$14,500 to-à \$15,000		\$10,000 to-à \$15,000		\$15,000 to-à \$15,500		\$15,500 to-à \$16,000		P I O T E S T E M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
204,698		201,632		2,032,483		198,282		193,864		1
7,900		6,265		229,211		5,380		4,306		2
212,598		207,897		2,261,694		203,662		198,170		3
	\$		\$		\$		\$		\$	
171,365	2,005,265	169,265	2,077,520	1,716,358	17,045,570	166,429	2,135,406	165,990	2,220,049	4
5,297	24,594	5,097	26,082	48,422	187,168	4,733	24,239	4,164	21,068	5
5,590	10,251	5,505	10,337	61,018	85,703	5,035	9,027	4,680	6,910	6
45,958	26,918	43,167	24,309	429,370	249,668	45,686	27,391	44,358	25,841	7
65,442	226,745	63,195	206,188	748,426	2,693,792	58,196	192,714	55,251	183,313	8
28,215	83,370	25,835	76,421	346,666	1,027,785	24,701	72,978	21,232	62,593	9
28,927	80,444	26,378	73,541	343,664	931,466	26,519	74,550	21,890	62,256	10
23,237	119,547	21,980	113,125	257,287	1,098,200	20,314	112,226	18,311	102,410	11
11,315	75,457	11,349	72,649	136,134	783,379	12,446	76,860	9,944	67,712	12
2,465	12,362	1,830	11,202	22,438	130,484	1,941	14,831	2,060	15,043	13
1,635	8,000	1,200	4,360	15,046	58,992	1,485	6,466	1,117	6,026	14
6,592	25,089	5,341	24,850	77,097	322,705	6,364	31,270	5,200	24,374	15
782	4,219	713	3,691	12,538	56,400	810	5,554	552	5,117	16
10,833	13,047	10,799	15,627	105,895	125,873	10,960	15,843	11,195	15,993	17
32,566	41,198	31,206	47,692	307,986	440,501	30,556	42,707	30,067	40,301	18
99,333	176,079	94,524	173,180	1,028,828	1,826,961	91,789	167,031	89,169	159,462	19
3,767	9,414	3,549	10,607	40,799	106,377	3,407	11,699	3,513	11,362	20
2,440	5,829	2,248	4,457	25,573	47,950	2,641	4,150	2,457	7,181	21
5,576	11,110	5,707	12,890	48,802	93,422	4,768	8,344	4,701	9,897	22
4,754	1,855	4,564	1,832	49,593	16,673	4,775	2,019	4,564	2,696	23
1,482	436	1,159	2,250	11,943	10,534	1,413	972	1,183	576	24
10,714	4,569	10,596	10,338	107,036	73,248	11,394	7,818	9,352	3,640	25
9,548	11,252	10,472	9,726	104,084	101,766	11,428	10,370	10,017	9,464	26
28,274	52,357	27,406	53,035	286,933	556,752	26,219	50,790	27,114	57,992	27
212,598	3,029,407	207,897	3,065,909	2,261,694	28,071,368	203,662	3,105,255	198,170	3,121,275	28
212,557	800,952	207,848	783,332	2,261,126	8,517,824	203,618	766,888	198,086	746,077	29
28,842	68,060	26,147	61,620	353,196	833,257	25,073	59,154	21,724	51,269	30
41,607	113,409	38,602	103,872	416,761	1,132,107	39,424	107,825	37,324	104,605	31
40,925	57,045	39,721	54,538	385,304	534,344	41,861	58,486	40,639	56,582	32
998	1,590	809	1,098	7,079	10,175	1,033	1,595	716	1,138	33
212,557	1,041,057	207,848	1,004,460	2,261,126	11,027,708	203,618	993,948	198,086	959,671	34
174,813	34,438	172,354	35,573	1,757,629	291,437	170,725	37,101	169,179	38,072	35
160,303	41,545	158,289	43,555	1,590,029	351,366	155,664	44,287	155,547	45,808	36
33,816	16,765	37,429	19,838	243,781	105,814	39,117	21,292	45,917	26,773	37
25,210	33,997	26,138	37,028	213,930	269,737	26,750	41,334	28,258	42,074	38
9,705	8,836	10,166	9,423	75,897	69,300	9,825	8,965	10,361	9,720	39
107,445	67,395	102,680	64,388	1,100,776	720,379	100,809	62,901	97,841	59,640	40
24,785	23,895	23,711	22,403	273,307	260,215	21,518	20,411	19,002	18,126	41
53,524	7,621	55,154	8,325	505,108	64,947	59,722	9,423	65,964	10,885	42
8,147	2,538	8,218	2,623	109,545	35,077	7,891	2,674	8,098	2,529	43
11,037	5,771	11,612	5,576	131,721	70,488	10,648	4,888	12,486	5,692	44
10,840	16,491	10,707	14,169	102,860	133,711	10,940	15,551	10,732	15,683	45
170,707	83,783	168,488	82,574	1,708,357	831,366	165,167	81,362	165,560	81,558	46
3,879	8,265	3,547	7,114	28,033	55,879	3,709	8,364	3,038	5,413	47
1,133	2,676	1,301	3,017	12,460	29,094	918	2,219	992	2,285	48
182,699	18,263	177,899	17,790	1,954,308	195,282	174,019	17,386	169,116	16,895	49
8,194	7,082	7,918	7,126	90,746	76,637	7,869	8,526	8,100	7,609	50
25,628	16,054	26,065	16,488	258,683	144,576	25,045	15,960	24,989	16,594	51
9,967	15,641	8,973	13,624	106,597	171,946	9,320	13,899	7,832	10,854	52
32,889	21,529	33,641	25,552	315,821	204,642	32,311	26,555	33,100	29,974	53
212,594	432,585	207,863	436,188	2,261,490	4,081,893	203,655	443,099	198,163	446,183	54
		50	60	176	575	21	147			55
190	1,414	109	704	1,190	14,926	75	271	200	2,102	56
211,102	1,561,041	206,759	1,629,206	2,223,132	13,041,845	202,548	1,672,464	196,999	1,722,073	57
201,035	192,321	199,085	206,714	1,984,471	1,451,146	196,573	215,999	192,638	228,457	58
151,428	84,225	150,108	89,780	1,488,218	649,543	146,088	91,639	141,998	95,255	59
204,698	276,545	201,632	296,494	2,032,483	2,100,689	198,282	307,637	193,864	323,713	60
210,080	241,316	205,648	254,227	2,208,049	1,928,887	201,455	263,233	196,153	273,847	61
190	720	109	377	1,190	7,240	75	123	200	942	62
10,572	2,402	10,614	3,052	101,773	22,225	10,815	3,032	10,860	3,069	63
25,647	11,990	24,661	11,290	297,554	145,871	24,116	11,207	22,307	10,324	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

			\$16,000 to-\$16,500		\$16,500 to-\$17,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
ITEM		POSTE				
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	195,019	192,401	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	3,409	3,570	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	198,428	195,971	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	165,682	2,314,774	164,008
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,390	25,517	4,093
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	4,594	11,651	5,085
Family Allowance .....	7	Allocations familiales .....	7	45,110	25,517	47,444
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	52,681	170,287	52,013
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	21,434	63,472	20,817
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	22,922	65,925	23,142
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	17,455	103,649	18,384
Net Business Income .....	12	Revenu net d'entreprise .....	12	10,826	81,288	9,597
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,767	7,361	1,929
Net Commission Income .....	14	Revenu net de commissions .....	14	974	4,635	1,457
Net Farming Income .....	15	Revenu net d'agriculture .....	15	6,630	30,993	5,969
Net Fishing Income .....	16	Revenu net de pêche .....	16	376	2,217	800
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	11,920	18,222	11,079
Bond Interest .....	18	Intérêt obligataire .....	18	29,617	40,585	31,603
Bank Interest .....	19	Intérêt bancaire .....	19	88,861	158,132	90,328
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	3,450	9,227	3,555
Income from Trusts .....	21	Revenu de fiducie .....	21	1,726	3,353	2,696
Annuity Income .....	22	Revenu de rentes .....	22	4,320	10,727	4,024
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,591	1,803	4,347
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,369	2,111	1,704
Net Rental Income .....	25	Revenu net de location .....	25	11,184	9,233	12,829
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	9,580	10,046	11,028
Miscellaneous Income .....	27	Revenus divers .....	27	25,604	53,616	25,827
Total Income Assessed .....	28	Revenu total établi .....	28	198,428	3,224,340	195,971
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	198,379	747,340	195,829
Age Exemption .....	30	Exemption en raison d'âge .....	30	21,917	51,721	21,050
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	39,158	107,613	40,710
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	41,840	57,218	43,334
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,208	1,688	1,157
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	198,379	965,579	195,829
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	170,437	40,193	167,309
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	155,240	47,972	155,561
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	49,579	29,842	53,136
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	29,299	45,363	29,771
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	11,417	10,853	8,979
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	98,222	60,528	99,370
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	18,901	18,032	19,187
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	67,216	11,213	68,068
Education Deduction .....	43	Déduction relative aux études .....	43	7,337	2,568	6,824
Tuition Fees .....	44	Frais de scolarité .....	44	11,238	4,729	9,732
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	10,010	14,455	10,752
General Expense Allowance .....	46	Déduction générale pour frais .....	46	164,808	81,466	162,959
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	3,601	8,357	4,314
Disability Deduction .....	48	Déduction pour invalidité .....	48	758	1,796	847
Standard Deduction .....	49	Déduction forfaitaire .....	49	170,569	17,044	168,285
Medical Claims .....	50	Frais médicaux .....	50	7,130	5,495	6,506
Charitable Donations .....	51	Dons de charité .....	51	24,483	15,191	24,279
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	8,519	12,785	8,699
Other Deductions .....	53	Autres déductions .....	53	32,536	21,358	31,286
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	198,416	449,240	195,866
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55			
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	100	232	
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	197,824	1,811,976	194,914
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	193,191	243,185	190,825
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	143,379	101,605	141,913
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	195,019	344,790	192,401
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	196,948	289,794	194,036
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	100	117	
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	11,636	3,754	10,729
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	19,549	8,772	22,417

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$17,000 to-à \$17,500		\$17,500 to-à \$18,000		\$18,000 to-à \$18,500		\$18,500 to-à \$19,000		\$19,000 to-à \$19,500		P I O T S E T M E ▼
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
188,625		188,664		184,829		181,616		182,393		1
2,899		2,371		2,333		2,198		2,130		2
191,524		191,035		187,162		183,814		184,523		3
	\$		\$		\$		\$		\$	
163,572	2,433,970	163,000	2,512,756	161,483	2,564,510	159,012	2,603,849	159,397	2,703,468	4
3,401	24,003	4,286	28,268	4,127	30,857	4,493	31,245	4,695	38,211	5
5,498	9,601	4,624	9,740	5,390	12,821	4,819	9,298	5,069	9,080	6
44,725	25,296	49,592	29,129	49,295	27,057	53,429	30,430	51,016	29,759	7
50,610	154,921	45,333	136,375	45,959	139,245	45,308	137,394	41,213	118,288	8
19,816	57,799	18,375	53,942	17,589	51,735	15,557	45,189	17,048	48,952	9
20,714	59,153	20,293	57,475	18,925	54,588	17,461	50,596	18,312	50,794	10
17,546	109,063	16,950	112,401	15,375	106,414	15,913	116,583	14,991	105,025	11
8,255	58,640	9,327	72,374	9,697	55,682	7,777	58,062	8,616	61,858	12
1,675	12,152	1,653	13,381	1,925	14,648	1,958	16,203	2,059	15,901	13
1,438	7,181	1,016	7,945	1,236	5,813	749	4,905	932	5,674	14
5,260	29,676	4,925	18,376	5,221	25,258	4,556	22,769	4,045	20,717	15
550	3,459	460	4,106	540	4,576	650	4,813	330	3,182	16
10,790	17,757	10,884	19,584	11,763	20,633	11,452	21,793	12,324	20,778	17
30,611	38,822	32,034	45,372	29,603	41,185	31,641	40,065	31,499	41,889	18
88,762	166,269	90,346	159,227	88,430	158,776	86,157	147,120	90,197	181,635	19
3,666	12,208	3,007	10,724	2,729	8,512	3,327	8,901	3,919	11,882	20
2,524	5,699	2,491	6,845	2,642	4,549	2,162	4,699	2,618	4,315	21
3,859	8,809	4,655	9,392	3,915	9,387	3,652	10,233	4,283	10,852	22
4,254	1,226	4,025	890	4,428	4,051	3,728	1,555	4,388	940	23
1,126	1,008	1,467	1,054	1,221	1,477	1,027	743	1,719	3,021	24
9,716	3,368	11,044	2,361	10,413	5,787	10,363	5,314	10,963	2,901	25
10,724	10,343	11,650	13,941	10,816	12,679	10,739	12,076	11,369	10,418	26
26,697	53,082	28,681	64,722	26,728	54,963	27,487	61,367	25,932	52,497	27
191,524	3,303,504	191,035	3,390,378	187,162	3,415,202	183,814	3,445,204	184,523	3,552,038	28
191,459	721,107	190,939	719,524	187,028	704,650	183,716	692,065	184,505	694,802	29
20,081	47,356	18,660	44,038	17,892	42,225	15,815	37,303	17,476	41,142	30
38,072	107,268	40,731	114,595	39,246	111,779	41,296	115,773	41,811	118,137	31
41,428	56,594	46,448	64,500	45,027	61,528	48,987	66,053	48,211	66,932	32
1,150	1,452	1,021	1,507	1,097	1,614	894	1,447	739	968	33
191,459	933,778	190,939	944,164	187,028	921,795	183,716	912,641	184,505	921,980	34
166,279	41,885	165,580	43,703	162,992	44,226	161,533	44,896	161,539	45,942	35
153,961	50,388	152,945	51,952	152,241	53,042	150,765	53,675	151,749	55,871	36
55,837	36,794	59,505	41,520	60,838	42,314	61,673	43,648	66,673	50,274	37
29,413	45,661	33,226	53,805	32,060	52,631	32,529	53,882	35,040	58,691	38
9,773	9,043	9,914	9,128	9,865	9,235	10,244	9,654	10,899	10,210	39
98,073	60,933	99,213	60,975	96,876	59,038	96,355	57,797	99,927	61,870	40
18,508	17,815	18,314	17,601	16,467	15,789	16,448	15,836	16,279	15,318	41
72,193	12,830	75,476	13,915	74,767	13,625	76,156	14,684	79,629	15,888	42
7,370	2,336	6,089	2,153	6,756	2,321	5,679	1,615	6,408	2,170	43
9,663	4,238	9,028	3,529	9,927	3,758	10,279	4,203	9,483	3,895	44
10,026	15,569	9,759	13,813	11,307	16,549	10,027	16,162	8,864	14,073	45
163,010	80,467	162,046	79,943	160,792	79,458	158,658	78,401	158,816	78,750	46
3,278	7,371	3,571	8,979	4,155	11,354	3,585	9,730	4,048	10,778	47
1,028	2,431	484	1,156	907	2,141	341	807	716	1,690	48
163,801	16,363	164,199	16,411	160,112	16,000	156,346	15,623	156,425	15,622	49
6,795	6,304	6,529	5,957	5,574	6,962	6,291	5,346	6,170	5,940	50
24,879	15,598	23,428	14,271	24,411	15,311	24,418	15,381	25,442	17,607	51
7,142	10,543	8,157	11,517	7,195	9,678	7,941	10,743	7,705	10,305	52
32,442	23,452	31,145	26,277	32,241	27,595	32,506	29,698	33,725	30,182	53
191,516	460,020	191,027	476,608	187,152	481,027	183,809	481,780	184,509	505,076	54
				50	50					55
116	2,056	213	1,752	350	3,784	50	848	100	1,454	56
190,752	1,915,665	190,423	1,974,155	186,616	2,019,844	183,145	2,054,781	183,957	2,128,702	57
187,400	266,404	187,537	277,796	183,354	287,767	180,368	295,342	181,404	309,633	58
141,491	111,277	135,669	110,833	135,980	116,490	133,045	119,323	135,349	125,024	59
188,625	377,681	188,664	388,630	184,829	404,257	181,616	414,666	182,393	434,657	60
190,090	311,384	189,777	322,365	185,897	332,047	182,487	339,685	183,314	354,084	61
116	1,034	213	863	350	1,689	50	415	100	440	62
10,496	3,624	10,721	3,997	11,387	4,213	11,231	4,495	12,058	4,191	63
18,871	8,560	18,292	8,176	17,193	7,406	17,073	7,322	16,220	7,187	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

				\$19,500 to-\$20,000		\$15,000 to-\$20,000	
		ITEM	POSTE	Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	167,094		1,872,787	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	1,733		30,329	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	168,827		1,903,116	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	147,301	2,568,873	1,615,874	24,413,090
Commissions from Employment .....	5	Commissions d'emploi .....	5	3,810	25,395	42,192	274,797
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	4,534	7,473	49,328	96,887
Family Allowance .....	7	Allocations familiales .....	7	51,027	29,719	481,682	276,602
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	34,966	100,439	481,530	1,500,133
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	14,223	41,251	190,792	558,262
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	15,328	44,153	205,506	583,131
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	14,129	100,890	169,368	1,083,733
Net Business Income .....	12	Revenu net d'entreprise .....	12	8,024	63,615	94,509	655,848
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,320	14,325	18,287	137,913
Net Commission Income .....	14	Revenu net de commissions .....	14	854	4,053	11,258	58,920
Net Farming Income .....	15	Revenu net d'agriculture .....	15	4,874	25,149	53,044	257,737
Net Fishing Income .....	16	Revenu net de pêche .....	16	370	3,955	5,435	43,932
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	10,583	21,552	112,950	190,218
Bond Interest .....	18	Intérêt obligataire .....	18	28,405	36,456	305,636	410,658
Bank Interest .....	19	Intérêt bancaire .....	19	82,374	151,397	886,413	1,617,457
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,094	8,342	32,667	103,970
Income from Trusts .....	21	Revenu de fiducie .....	21	2,509	5,862	24,466	52,472
Annuity Income .....	22	Revenu de rentes .....	22	3,424	8,749	41,601	96,234
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,205	2,103	41,305	18,442
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,381	1,543	13,610	14,392
Net Rental Income .....	25	Revenu net de location .....	25	9,388	3,884	106,646	52,337
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	9,007	12,255	106,358	111,892
Miscellaneous Income .....	27	Revenus divers .....	27	23,959	52,400	264,248	564,216
Total Income Assessed .....	28	Revenu total établi .....	28	168,827	3,333,835	1,903,116	33,173,273
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	168,818	636,311	1,902,377	7,166,651
Age Exemption .....	30	Exemption en raison d'âge .....	30	14,482	34,176	194,170	458,062
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	37,995	107,391	395,767	1,108,707
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	47,383	66,539	445,158	612,358
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,000	1,229	10,019	14,297
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	168,818	845,648	1,902,377	9,360,075
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	149,473	43,312	1,645,046	419,969
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	139,409	52,432	1,523,082	504,390
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions .....	37	62,828	49,510	555,103	375,477
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	34,613	60,157	310,959	499,202
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	9,859	9,346	101,136	94,596
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	90,716	55,042	977,402	601,992
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	14,766	14,166	179,390	171,538
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	72,179	14,508	711,370	129,018
Education Deduction .....	43	Déduction relative aux études .....	43	5,762	1,865	68,214	22,489
Tuition Fees .....	44	Frais de scolarité .....	44	9,289	3,647	101,773	42,782
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	9,023	14,128	101,440	152,727
General Expense Allowance .....	46	Déduction générale pour frais .....	46	146,443	72,430	1,608,259	794,299
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	3,666	8,339	36,965	88,350
Disability Deduction .....	48	Déduction pour invalidité .....	48	444	1,048	7,435	17,552
Standard Deduction .....	49	Déduction forfaitaire .....	49	142,848	14,281	1,625,720	162,444
Medical Claims .....	50	Frais médicaux .....	50	6,109	6,657	67,073	66,272
Charitable Donations .....	51	Dons de charité .....	51	23,345	15,281	244,719	155,424
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	6,265	8,216	78,775	111,091
Other Deductions .....	53	Autres déductions .....	53	32,579	25,888	323,871	270,434
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	168,820	470,253	1,902,933	4,680,046
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	50	284	122	484
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	220	2,176	1,436	14,674
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	168,451	2,021,441	1,895,629	19,181,340
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	166,004	296,860	1,859,294	2,675,177
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	123,489	119,461	1,378,401	1,096,708
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	167,094	416,321	1,872,787	3,771,885
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	167,843	337,760	1,888,000	3,123,952
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	220	1,088	1,436	6,711
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	10,408	4,489	110,341	38,452
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	13,972	6,209	190,010	85,408

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$20,000 to-à \$20,500		\$20,500 to-à \$21,000		\$21,000 to-à \$21,500		\$21,500 to-à \$22,000		\$22,000 to-à \$22,500		P O S I T I O N N O M B R E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
160,689		161,658		157,555		151,629		152,338		1
1,587		1,501		1,622		1,471		1,540		2
162,276		163,159		159,177		153,100		153,878		3
	\$		\$		\$		\$		\$	
142,138	2,532,860	144,681	2,649,366	140,111	2,629,068	135,202	2,578,958	137,288	2,722,529	4
3,390	25,647	4,828	32,099	4,142	30,003	4,789	40,149	3,626	34,417	5
5,424	8,401	5,151	12,244	4,280	9,584	4,076	9,918	4,601	10,314	6
47,883	27,359	47,860	28,652	49,948	29,392	48,381	28,858	48,382	27,299	7
37,232	110,523	34,621	98,076	34,850	95,334	31,751	91,967	31,048	86,287	8
12,862	37,274	12,369	36,526	11,858	35,107	12,011	34,475	12,125	35,247	9
14,445	42,049	14,524	42,392	13,932	39,918	14,493	41,868	13,650	39,607	10
12,971	92,434	12,469	91,586	12,292	92,718	13,819	105,294	11,589	96,440	11
7,813	62,533	6,720	48,560	6,651	56,576	7,339	55,653	6,073	39,263	12
1,856	17,266	2,082	18,322	1,573	13,398	1,233	12,782	1,395	12,712	13
1,521	8,341	718	5,975	1,039	3,181	952	8,009	930	2,879	14
3,949	23,109	4,679	27,036	4,208	24,543	3,674	8,544	3,642	21,854	15
300	3,418	330	4,096	420	5,252	403	4,992	344	5,121	16
11,016	20,714	11,345	25,324	12,401	29,624	12,423	30,665	11,701	25,255	17
27,530	37,758	28,057	37,876	27,048	43,193	27,034	35,822	28,483	38,922	18
79,555	139,998	78,810	133,794	79,848	148,795	76,444	137,536	76,314	139,402	19
2,827	8,466	3,031	10,417	2,424	8,054	2,652	8,262	2,230	4,801	20
2,154	3,839	2,822	2,683	2,387	4,091	2,053	3,091	2,301	5,813	21
3,632	9,762	3,587	9,224	3,433	12,183	3,788	9,377	3,568	11,454	22
4,263	2,276	4,398	1,089	3,256	1,198	3,719	978	2,995	927	23
1,521	640	1,597	1,187	1,533	1,369	1,530	2,121	1,022	1,156	24
10,226	5,360	10,300	1,892	10,174	6,438	9,563	6,849	8,446	3,486	25
10,791	12,592	10,976	8,466	11,096	13,106	10,083	10,596	10,244	9,488	26
25,068	53,319	26,330	58,191	25,244	50,211	24,859	62,752	23,858	49,023	27
162,276	3,285,937	163,159	3,385,074	159,177	3,382,336	153,100	3,329,516	153,878	3,423,698	28
162,265	611,409	163,117	614,659	159,134	599,705	153,093	576,826	153,835	579,722	29
13,402	31,623	12,723	30,021	12,062	28,455	12,311	29,054	12,269	28,953	30
38,596	110,524	39,140	110,094	39,830	112,481	39,240	110,438	38,402	107,147	31
45,159	62,931	46,208	66,007	47,886	66,404	46,104	64,591	45,371	60,905	32
1,310	1,908	779	1,438	1,310	1,871	768	1,155	760	1,255	33
162,265	818,396	163,117	822,219	159,134	808,916	153,093	782,064	153,835	777,983	34
144,593	42,006	146,723	42,946	142,145	41,964	136,531	40,374	138,115	41,046	35
134,212	51,010	137,522	53,313	131,862	51,755	128,049	50,367	130,362	52,567	36
60,017	47,859	62,967	51,817	62,429	52,210	60,220	53,654	65,616	57,185	37
33,738	61,645	34,874	63,990	34,922	61,670	33,477	62,146	35,437	65,779	38
9,602	9,365	10,980	10,426	10,215	9,676	9,388	8,798	10,005	9,611	39
88,057	54,039	88,212	53,657	88,571	54,797	84,367	52,435	86,081	52,987	40
13,869	13,284	13,375	12,655	12,779	12,202	14,292	13,659	12,172	11,768	41
72,939	14,672	71,971	14,873	72,542	15,502	72,378	15,957	75,292	16,950	42
4,780	1,609	6,461	2,604	6,658	2,363	6,473	2,220	5,558	2,019	43
7,559	2,988	8,916	3,613	8,996	3,102	8,790	3,484	8,573	3,303	44
8,510	14,229	7,411	11,947	7,369	11,159	6,789	11,005	7,317	12,194	45
141,295	69,892	144,046	71,384	139,604	69,196	134,550	66,544	136,048	67,577	46
3,619	8,175	4,432	9,255	4,263	10,361	4,659	10,461	4,021	10,810	47
677	1,531	694	1,638	750	1,772	517	1,225	391	921	48
137,390	13,732	138,713	13,865	133,152	13,309	129,222	12,916	129,538	12,950	49
4,386	3,274	5,318	4,374	5,546	6,136	4,569	3,880	3,471	4,548	50
23,366	16,731	22,059	14,912	23,548	16,224	21,982	15,689	22,426	16,734	51
6,494	7,532	6,889	8,074	6,553	6,852	6,084	7,552	6,683	8,140	52
30,347	26,253	29,975	28,028	32,912	26,742	31,416	29,376	32,625	31,878	53
162,268	459,826	163,156	473,372	159,175	466,992	153,095	461,741	153,870	478,965	54
110	404	201	4,168	321	5,870	170	2,452	12	31	55
161,894	2,010,262	162,804	2,095,973	158,817	2,114,360	152,785	2,089,424	153,518	2,170,532	56
159,779	297,944	160,418	313,360	156,897	319,276	151,072	316,925	151,808	333,831	57
119,038	120,025	120,248	126,262	117,154	128,006	114,539	128,543	112,678	131,518	58
160,689	417,969	161,658	439,621	157,555	447,282	151,629	445,468	152,338	465,349	59
161,262	337,709	162,055	353,671	158,180	357,709	152,127	354,457	152,928	371,449	60
110	199	201	1,954	321	3,124	170	1,178			61
10,649	4,327	11,202	5,131	12,119	6,030	12,258	6,589	11,471	5,321	62
13,662	6,208	11,160	5,228	10,647	5,120	11,697	5,594	10,140	4,463	63

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

			\$22,500 to-\$23,000		\$23,000 to-\$23,500	
	ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	142,981		144,765
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	1,471		1,274
Total Number of Returns .....	3	Nombre total de déclarations .....	3	144,452		146,039
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	127,733	2,562,100	132,238
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,253	43,731	3,911
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	4,816	9,726	5,315
Family Allowance .....	7	Allocations familiales .....	7	45,260	26,621	51,637
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	28,279	77,618	29,166
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	11,618	34,069	8,410
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	12,803	36,235	9,227
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	11,756	96,386	9,753
Net Business Income .....	12	Revenu net d'entreprise .....	12	6,668	51,683	6,866
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,500	10,983	1,846
Net Commission Income .....	14	Revenu net de commissions .....	14	1,118	5,023	555
Net Farming Income .....	15	Revenu net d'agriculture .....	15	3,704	20,178	4,162
Net Fishing Income .....	16	Revenu net de pêche .....	16	446	5,267	334
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	12,453	38,330	11,894
Bond Interest .....	18	Intérêt obligataire .....	18	27,455	41,598	24,137
Bank Interest .....	19	Intérêt bancaire .....	19	74,117	134,450	72,104
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,892	11,618	2,330
Income from Trusts .....	21	Revenu de fiducie .....	21	2,192	4,153	1,886
Annuity Income .....	22	Revenu de rentes .....	22	3,779	10,841	2,668
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,337	704	3,152
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	988	1,417	1,337
Net Rental Income .....	25	Revenu net de location .....	25	10,137	1,191	9,995
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	10,368	11,523	8,640
Miscellaneous Income .....	27	Revenus divers .....	27	24,949	50,999	24,828
Total Income Assessed .....	28	Revenu total établi .....	28	144,452	3,286,446	146,039
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	144,410	544,323	146,021
Age Exemption .....	30	Exemption en raison d'âge .....	30	11,965	28,237	8,581
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	36,368	104,533	39,698
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	43,770	61,462	50,216
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	527	918	710
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	144,410	739,473	146,021
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	128,941	38,439	134,304
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	120,704	48,621	126,592
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	61,023	57,433	59,757
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	33,099	61,996	33,850
Registered Home Ownership Interest, Dividends and Capital Gains Deduction .....	39	Régime enregistré d'épargne-logement ..	39	10,398	9,735	11,050
Pension Income Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	83,040	51,337	79,530
Union and Professional Dues .....	41	Déduction relative au revenu de pensions .....	41	12,570	12,165	10,257
Education Deduction .....	42	Cotisations syndicales et prof. ....	42	70,182	16,520	75,237
Tuition Fees .....	43	Déduction relative aux études .....	43	5,538	2,212	5,225
Child Care Expenses .....	44	Frais de scolarité .....	44	9,029	3,154	9,504
General Expense Allowance .....	45	Frais de garde d'enfants .....	45	6,842	12,253	7,050
Other Expenses of Employment .....	46	Déduction générale pour frais .....	46	126,363	62,693	131,655
Disability Deduction .....	47	Autres frais découlant d'un emploi .....	47	4,129	11,913	4,368
Standard Deduction .....	48	Déduction pour invalidité .....	48	384	1,024	460
Medical Claims .....	49	Déduction forfaitaire .....	49	119,522	11,950	122,141
Charitable Donations .....	50	Frais médicaux .....	50	4,730	5,628	4,503
Eligible Deductions Transferred from Spouse .....	51	Dons de charité .....	51	22,885	17,584	21,329
Other Deductions .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	6,330	7,347	4,926
Total Deductions (Item 35-53) .....	53	Autres déductions .....	53	31,644	32,207	27,898
Forward Averaging Income Deduction ..	54	Total des déductions (Postes 35 à 53) .....	54	144,448	464,210	146,034
Forward Averaging Withdrawal Amount ..	55	Déduction relative au revenu étalé .....	55			
	56	Retrait du montant d'étalement .....	56	163	2,827	100
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	144,107	2,087,399	145,789
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	142,071	320,450	143,799
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	105,488	126,941	106,711
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	142,981	447,390	144,765
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	143,397	356,218	145,177
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	163	1,356	100
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	12,298	8,090	11,809
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	8,631	3,816	7,851

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$23,500 to-à \$24,000		\$24,000 to-à \$24,500		\$24,500 to-à \$25,000		\$25,000 to-à \$25,500		\$25,500 to-à \$26,000		P I O T S E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
138,506		138,440		134,005		1,482,566		260,075		1
1,198		1,253		1,192		14,109		2,867		2
139,704		139,693		135,197		1,496,675		262,942		3
	\$		\$		\$		\$		\$	
124,924	2,642,766	125,948	2,708,103	121,918	2,705,209	1,332,181	26,478,301	239,696	5,467,606	4
3,596	39,741	4,540	45,667	4,484	40,818	41,559	366,955	7,428	80,040	5
4,185	7,631	4,646	8,160	4,434	8,312	46,928	93,612	9,397	15,006	6
47,102	27,132	47,891	29,398	47,844	29,347	482,188	285,755	95,854	58,981	7
27,460	71,328	26,007	68,142	24,242	60,506	304,656	837,412	48,714	120,563	8
9,739	27,669	8,677	24,630	8,262	24,098	107,931	314,108	14,976	43,334	9
11,499	31,355	10,342	30,855	8,791	24,769	123,706	355,015	16,997	47,906	10
9,948	74,808	9,565	79,227	8,883	81,767	113,045	888,910	16,732	141,298	11
6,202	41,910	6,831	53,611	6,664	47,234	67,827	498,601	12,100	79,853	12
1,875	16,271	1,861	16,140	2,280	29,130	17,501	167,340	3,194	30,742	13
1,035	7,044	761	6,237	1,036	4,244	9,665	56,432	1,833	14,412	14
3,794	27,737	3,632	25,231	3,691	25,016	39,135	224,936	7,130	43,368	15
360	3,687	492	6,844	352	3,217	3,781	46,404	611	8,871	16
11,292	26,636	11,952	32,712	10,876	27,128	117,353	286,856	21,217	69,005	17
26,367	37,705	23,580	33,153	21,725	33,468	261,416	373,293	47,336	66,194	18
71,025	138,941	72,962	121,405	70,568	120,679	751,747	1,338,161	138,320	238,521	19
2,570	9,499	2,753	8,347	1,451	4,435	25,160	79,751	4,542	16,143	20
2,419	3,825	2,213	5,226	1,600	1,785	22,027	38,515	4,564	9,226	21
3,177	10,089	3,863	10,714	2,602	7,844	34,097	98,205	4,800	13,439	22
3,730	1,835	2,537	1,594	2,673	506	34,060	11,814	7,217	3,862	23
1,309	1,916	1,283	429	1,096	1,358	13,216	12,407	2,416	1,436	24
8,896	6,302	9,294	555	9,461	6,388	96,492	41,134	16,894	5,666	25
9,237	11,866	9,346	14,779	9,011	9,653	99,792	113,646	18,756	22,979	26
23,891	49,790	24,324	56,151	23,116	48,936	246,467	530,824	46,579	104,804	27
139,704	3,317,483	139,693	3,387,311	135,197	3,345,845	1,496,675	33,538,389	262,942	6,703,254	28
139,685	526,366	139,685	526,581	135,146	509,435	1,496,391	5,639,367	262,797	990,517	29
9,871	23,296	8,881	20,959	8,570	20,225	110,635	261,074	15,237	35,959	30
36,860	103,947	40,135	114,391	37,820	107,956	386,089	1,094,527	75,529	214,842	31
46,034	62,456	47,448	67,460	46,935	67,875	465,131	652,201	94,909	134,544	32
630	1,054	798	1,680	727	1,116	8,314	13,543	1,434	2,056	33
139,685	717,120	139,685	731,071	135,146	706,608	1,496,391	7,660,713	262,797	1,377,917	34
127,229	38,346	127,871	38,675	123,899	37,558	1,350,351	401,717	243,476	73,321	35
119,229	48,752	119,777	49,230	116,367	48,098	1,264,676	505,278	229,853	95,212	36
63,340	62,772	60,820	61,095	62,148	63,659	618,337	563,036	124,803	133,424	37
34,237	64,552	32,334	63,673	33,745	66,417	339,713	635,713	65,797	129,574	38
9,158	8,699	9,096	8,753	9,310	8,818	99,207	94,042	19,529	18,574	39
78,250	48,725	79,689	48,665	76,632	45,777	832,429	510,166	151,944	92,504	40
10,355	10,012	10,533	9,974	9,501	9,225	119,703	114,634	17,956	17,272	41
70,945	16,900	71,561	17,718	69,901	17,529	722,948	164,114	144,358	37,794	42
5,662	1,915	6,596	2,265	5,394	1,961	58,345	20,972	11,426	4,154	43
7,596	2,900	8,668	3,454	8,956	2,755	86,587	33,433	15,776	5,612	44
5,430	10,183	6,082	10,451	5,339	9,151	68,137	113,355	9,420	16,367	45
124,045	61,665	124,893	61,910	121,123	60,239	1,323,622	656,510	238,266	118,581	46
4,415	10,826	5,387	15,186	4,083	10,853	43,376	109,149	9,012	22,727	47
680	1,499	243	572	539	1,202	5,337	12,471	988	2,332	48
115,400	11,534	118,193	11,818	114,251	11,423	1,257,522	125,706	216,969	21,693	49
4,940	3,996	3,472	3,493	2,887	4,433	43,822	44,407	8,533	10,449	50
22,364	15,990	20,181	14,998	19,665	14,222	219,805	158,145	42,019	30,908	51
6,159	6,468	6,416	6,976	5,377	5,704	61,911	69,906	12,795	12,714	52
29,179	34,516	29,929	31,441	28,380	31,656	304,305	299,198	57,333	73,478	53
139,688	460,248	139,692	460,347	135,195	450,682	1,496,621	4,631,951	262,886	916,691	54
						20	56			55
19	76	137	2,428	300	2,701	1,520	21,424	300	4,179	56
139,339	2,142,040	139,456	2,199,662	134,943	2,193,369	1,493,452	21,287,130	262,021	4,418,886	57
137,900	336,814	137,826	347,696	133,547	351,032	1,475,117	3,277,390	258,652	712,320	58
102,358	132,512	103,240	137,115	99,464	137,708	1,100,918	1,302,529	194,138	278,401	59
138,506	469,326	138,440	484,811	134,005	488,740	1,482,566	4,579,919	260,075	990,721	60
138,885	372,070	138,865	383,146	134,481	385,657	1,487,357	3,648,960	260,908	779,993	61
19	39	137	919	300	1,144	1,520	10,161	300	1,781	62
11,205	5,753	11,622	7,029	10,530	5,770	115,163	60,520	20,692	14,905	63
8,271	3,923	7,113	3,387	6,308	3,164	95,480	44,466	11,892	6,252	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$26,000 to-\$27,000		\$27,000 to-\$28,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	251,878	238,085	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	2,514	2,141	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	254,392	240,226	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	232,353	5,567,442	220,878
Commissions from Employment .....	5	Commissions d'emploi .....	5	7,590	81,401	6,371
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	8,194	16,531	9,069
Family Allowance .....	7	Allocations familiales .....	7	97,991	58,805	97,461
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	41,562	97,007	36,374
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	13,733	39,052	13,328
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	16,312	45,264	14,505
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	17,241	158,457	15,019
Net Business Income .....	12	Revenu net d'entreprise .....	12	9,728	59,661	9,776
Net Professional Income .....	13	Revenu net de profession libérale .....	13	3,201	29,808	2,694
Net Commission Income .....	14	Revenu net de commissions .....	14	1,606	12,693	1,317
Net Farming Income .....	15	Revenu net d'agriculture .....	15	6,198	43,202	6,031
Net Fishing Income .....	16	Revenu net de pêche .....	16	470	5,371	492
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	20,361	56,341	20,869
Bond Interest .....	18	Intérêt obligataire .....	18	46,342	72,310	45,265
Bank Interest .....	19	Intérêt bancaire .....	19	132,238	233,480	129,060
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	3,235	10,305	4,407
Income from Trusts .....	21	Revenu de fiducie .....	21	3,934	7,864	3,240
Annuity Income .....	22	Revenu de rentes .....	22	4,820	15,209	4,786
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	6,386	3,690	6,881
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	3,075	3,352	2,576
Net Rental Income .....	25	Revenu net de location .....	25	17,976	15,762	18,260
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	17,851	16,057	19,076
Miscellaneous Income .....	27	Revenus divers .....	27	41,801	90,404	41,138
Total Income Assessed .....	28	Revenu total établi .....	28	254,392	6,739,469	240,226
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	254,371	958,550	240,142
Age Exemption .....	30	Exemption en raison d'âge .....	30	14,190	33,488	13,537
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	76,092	218,716	71,617
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	97,276	137,335	97,895
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,462	2,908	1,690
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	254,371	1,350,997	240,142
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	235,356	71,042	223,780
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	223,119	94,195	211,781
Registered Pension Plan		Cotisations à un régime enregistré				
Contributions .....	37	de pensions .....	37	128,097	145,602	123,201
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	65,617	133,566	65,067
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	17,695	16,743	15,782
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction .....	40	et gains en capital .....	40	146,008	86,318	142,177
Pension Income		Déduction relative au revenu				
Deduction .....	41	de pensions .....	41	17,763	17,191	15,946
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	143,513	39,211	141,132
Education Deduction .....	43	Déduction relative aux études .....	43	10,832	3,975	10,787
Tuition Fees .....	44	Frais de scolarité .....	44	16,238	5,193	14,951
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	9,286	17,073	8,627
General Expense Allowance .....	46	Déduction générale pour frais .....	46	230,817	114,630	219,131
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	8,997	22,497	8,734
Disability Deduction .....	48	Déduction pour invalidité .....	48	1,210	2,971	680
Standard Deduction .....	49	Déduction forfaitaire .....	49	207,659	20,754	197,478
Medical Claims .....	50	Frais médicaux .....	50	6,815	9,179	6,219
Charitable Donations .....	51	Dons de charité .....	51	43,620	32,630	39,764
Eligible Deductions Transferred		Déductions admissibles transférées				
from Spouse .....	52	d'un conjoint à l'autre .....	52	10,862	11,930	11,828
Other Deductions .....	53	Autres déductions .....	53	56,725	74,447	60,122
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	254,390	919,148	240,220
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	50	100	71
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	165	833	153
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	253,649	4,475,407	239,647
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	250,615	734,717	237,403
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	188,797	288,034	181,566
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	251,878	1,022,750	238,085
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	252,844	800,988	238,620
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	165	418	153
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	19,873	11,973	20,290
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	9,875	4,410	8,444

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$28,000 to-à \$29,000		\$29,000 to-à \$30,000		\$25,000 to-à \$30,000		\$30,000 to-à \$31,000		\$31,000 to-à \$32,000		P I O S T E T E M E ▼
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
230,352		214,259		1,194,649		190,528		179,969		1
1,850		1,680		11,052		1,738		1,463		2
232,202		215,939		1,205,701		192,266		181,432		3
	\$		\$		\$		\$		\$	
213,697	5,505,195	199,107	5,312,031	1,105,731	27,359,735	176,994	4,921,100	168,552	4,814,121	4
7,216	94,779	7,385	77,887	35,990	413,223	4,721	66,833	5,102	73,811	5
7,471	12,662	7,896	12,318	42,027	69,866	6,335	8,494	5,460	9,290	6
96,642	59,466	90,524	55,428	478,472	290,730	85,513	52,430	80,106	50,032	7
33,518	73,452	28,980	62,476	189,148	436,576	24,542	52,258	22,833	48,062	8
11,880	33,734	10,684	31,202	64,601	185,304	9,416	27,632	8,695	25,089	9
13,806	38,740	12,263	33,977	73,883	208,086	10,871	31,987	9,557	27,083	10
14,664	126,177	12,298	109,473	75,954	673,250	11,888	112,052	10,194	100,087	11
9,862	67,871	10,071	72,135	51,537	343,651	8,950	64,749	7,572	52,035	12
3,828	46,332	2,929	27,711	15,846	158,549	2,203	30,729	3,144	36,241	13
1,105	4,283	1,558	10,071	7,419	48,582	1,027	8,902	1,462	10,935	14
5,708	38,128	5,533	37,529	30,600	200,520	5,158	32,404	5,192	26,957	15
510	9,283	550	9,952	2,638	41,260	250	4,139	312	6,100	16
21,329	80,795	21,656	73,817	105,432	352,147	19,864	71,637	19,437	71,577	17
45,855	62,509	41,666	61,592	226,464	322,352	37,471	49,120	36,047	52,169	18
124,520	200,415	124,007	215,520	648,145	1,095,455	109,835	192,562	103,706	179,123	19
3,080	13,847	4,260	13,802	19,527	67,899	3,430	9,599	3,095	12,087	20
4,005	12,378	3,962	6,827	19,705	41,660	3,999	10,872	3,975	6,723	21
4,744	14,682	4,625	14,649	23,775	72,856	4,647	14,880	4,189	12,702	22
6,651	1,787	6,150	3,677	33,285	16,781	6,063	2,938	3,966	3,815	23
2,899	2,408	1,772	2,015	12,738	12,248	2,749	4,216	2,248	1,793	24
17,003	7,150	17,391	13,632	87,524	49,702	16,910	2,407	14,326	12,045	25
18,682	26,723	17,212	22,766	91,577	113,882	15,908	20,646	14,737	15,168	26
42,522	84,519	39,376	89,277	211,416	461,260	33,405	68,792	33,556	66,208	27
232,202	6,617,313	215,939	6,369,763	1,205,701	33,035,575	192,266	5,861,377	181,432	5,713,253	28
232,180	875,103	215,932	813,846	1,205,422	4,543,290	192,243	724,238	181,401	683,698	29
12,196	28,779	10,885	25,685	66,045	155,856	9,568	22,580	9,024	21,297	30
72,838	208,968	65,916	187,600	361,992	1,035,027	61,579	176,273	61,007	174,354	31
97,062	140,020	90,351	130,065	477,493	682,121	85,965	124,750	81,589	121,430	32
1,150	1,740	1,430	2,118	7,160	11,768	1,052	1,417	1,249	1,991	33
232,180	1,254,610	215,932	1,159,314	1,205,422	6,428,061	192,243	1,049,258	181,401	1,002,769	34
217,189	65,988	202,093	61,459	1,121,894	339,309	179,302	54,569	170,438	51,873	35
205,377	88,120	190,502	81,924	1,060,632	449,711	169,396	73,363	161,049	69,860	36
122,051	147,006	116,482	147,363	614,634	724,162	103,588	133,797	98,702	132,568	37
69,624	144,659	68,942	147,281	335,047	687,352	60,534	130,216	58,576	129,667	38
16,501	15,832	17,040	16,674	86,551	82,895	12,830	12,388	12,450	12,014	39
138,783	82,253	136,196	82,194	715,108	425,799	121,038	71,167	114,667	69,483	40
15,386	14,646	12,935	12,284	79,986	76,739	11,977	11,609	10,233	9,849	41
135,096	38,763	128,901	37,838	693,000	193,260	114,493	34,155	108,215	32,576	42
10,245	3,618	10,967	4,155	54,257	19,975	12,243	4,572	10,544	3,955	43
13,788	5,222	13,644	4,808	74,397	25,300	11,957	3,947	12,040	3,923	44
5,825	10,882	6,311	12,386	39,469	72,870	5,838	10,183	4,855	8,685	45
212,139	105,602	196,994	97,959	1,097,347	545,800	176,004	87,730	166,965	83,154	46
9,435	26,165	9,497	25,090	45,675	121,831	7,000	17,288	7,994	25,380	47
539	1,272	529	1,248	3,944	9,363	780	1,956	584	1,378	48
187,172	18,712	172,910	17,288	982,188	98,194	150,270	15,016	142,594	14,255	49
5,944	6,087	5,502	8,262	33,013	41,136	4,703	4,745	4,513	4,629	50
42,545	31,713	40,610	31,261	208,558	154,795	40,195	33,667	36,950	32,028	51
10,180	10,345	11,509	10,491	57,174	57,522	10,816	9,494	9,568	8,989	52
55,771	65,140	52,749	64,896	282,700	348,951	49,346	60,315	54,782	67,713	53
232,196	882,023	215,937	864,860	1,205,629	4,474,964	192,256	770,177	181,428	761,980	54
100	1,309			221	1,952	116	621	18	221	55
250	2,401	320	2,362	1,189	10,095	280	3,219	220	2,310	56
231,730	4,485,094	215,347	4,352,865	1,202,394	22,166,604	191,717	4,048,278	180,929	3,955,096	57
229,424	754,805	213,387	742,663	1,189,481	3,681,936	189,828	702,840	179,246	692,338	58
177,753	302,052	162,227	291,893	904,481	1,454,067	147,921	280,924	141,657	278,614	59
230,352	1,056,857	214,259	1,034,557	1,194,649	5,136,003	190,528	983,764	179,969	970,952	60
230,804	815,383	214,695	800,613	1,197,871	3,996,161	190,882	753,000	180,239	741,946	61
250	1,302	320	1,138	1,189	4,801	280	1,639	220	1,146	62
20,972	17,324	21,372	15,788	103,199	75,371	19,412	15,372	19,263	15,718	63
8,902	4,462	7,092	3,414	46,205	22,707	6,700	2,817	5,172	2,423	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

				\$32,000 to-à \$33,000		\$33,000 to-à \$34,000	
		ITEM	POSTE	Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	166,651		150,111	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	1,210		1,195	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	167,861		151,306	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	156,063	4,575,951	140,321	4,273,947
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,604	66,032	4,542	64,243
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	5,270	12,403	4,189	9,890
Family Allowance .....	7	Allocations familiales .....	7	76,781	47,783	72,724	44,314
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	20,833	42,881	16,549	32,760
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	7,333	20,467	7,360	21,188
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	8,765	24,396	8,945	25,657
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	10,052	99,895	8,401	76,322
Net Business Income .....	12	Revenu net d'entreprise .....	12	7,774	39,935	7,128	40,255
Net Professional Income .....	13	Revenu net de profession libérale .....	13	2,890	40,115	2,569	29,723
Net Commission Income .....	14	Revenu net de commissions .....	14	1,130	10,123	1,490	8,075
Net Farming Income .....	15	Revenu net d'agriculture .....	15	5,121	37,144	4,294	30,535
Net Fishing Income .....	16	Revenu net de pêche .....	16	290	7,182	292	4,420
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	17,610	67,668	18,053	67,508
Bond Interest .....	18	Intérêt obligataire .....	18	33,785	52,132	31,339	48,336
Bank Interest .....	19	Intérêt bancaire .....	19	99,505	174,741	89,451	168,343
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,452	11,667	3,278	11,808
Income from Trusts .....	21	Revenu de fiducie .....	21	2,637	6,354	2,936	3,683
Annuity Income .....	22	Revenu de rentes .....	22	3,438	14,552	3,576	14,450
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	4,876	1,537	5,053	2,555
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	2,306	1,033	2,121	1,503
Net Rental Income .....	25	Revenu net de location .....	25	12,598	6,959	12,376	8,275
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	14,536	16,446	14,917	15,404
Miscellaneous Income .....	27	Revenus divers .....	27	31,158	75,632	27,653	64,285
Total Income Assessed .....	28	Revenu total établi .....	28	167,861	5,453,030	151,306	5,067,478
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	167,763	632,260	151,296	570,229
Age Exemption .....	30	Exemption en raison d'âge .....	30	7,542	17,799	7,444	17,568
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	58,779	170,636	53,836	154,816
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	76,919	112,228	73,733	107,100
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,200	2,056	846	1,065
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	167,763	934,978	151,296	850,778
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	157,811	47,941	141,896	43,162
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	149,823	65,076	134,551	59,020
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	91,269	127,484	86,024	125,052
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	59,497	130,591	53,112	116,163
Registered Home Ownership Interest, Dividends and Capital Gains Deduction .....	39	Régime enregistré d'épargne-logement ..	39	12,716	12,439	11,003	10,736
Pension Income Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	108,667	64,650	98,688	60,389
Union and Professional Dues .....	41	Déduction relative au revenu de pensions .....	41	10,759	10,369	9,062	8,593
Education Deduction .....	42	Cotisations syndicales et prof. ....	42	98,133	30,067	90,876	28,259
Tuition Fees .....	43	Déduction relative aux études .....	43	9,559	3,687	11,280	4,646
Child Care Expenses .....	44	Frais de scolarité .....	44	10,918	3,555	9,509	4,070
General Expense Allowance .....	45	Frais de garde d'enfants .....	45	4,272	8,531	3,668	6,963
Other Expenses of Employment .....	46	Déduction générale pour frais .....	46	154,434	76,723	138,884	69,235
Disability Deduction .....	47	Autres frais découlant d'un emploi ..	47	7,552	19,569	7,135	19,353
Standard Deduction .....	48	Déduction pour invalidité .....	48	567	1,232	290	687
Medical Claims .....	49	Déduction forfaitaire .....	49	131,152	13,114	116,904	11,690
Charitable Donations .....	50	Frais médicaux .....	50	3,473	4,264	4,320	5,769
Eligible Deductions Transferred from Spouse .....	51	Dons de charité .....	51	35,289	31,760	32,680	25,566
Other Deductions .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	8,882	8,420	8,283	8,041
Total Deductions (Item 35-53) .....	53	Autres déductions .....	53	53,712	64,036	49,678	59,410
Forward Averaging Income Deduction ..	54	Total des déductions (Postes 35 à 53) ..	54	167,845	723,506	151,304	666,802
Forward Averaging Withdrawal Amount ..	55	Déduction relative au revenu étalé .....	55	52	120	50	200
Taxable Income Assessed .....	56	Retrait du montant d'étalement .....	56	383	5,394	256	4,063
Net Federal Tax Payable .....	57	Revenu imposable établi .....	57	167,525	3,802,893	150,950	3,556,614
Net Provincial Tax Payable .....	58	Impôt fédéral net à payer .....	58	165,819	674,889	149,699	638,769
Total Net Tax Payable .....	59	Impôt provincial net à payer .....	59	130,820	270,337	116,015	250,852
Basic Federal Tax .....	60	Impôt total net à payer .....	60	166,651	945,227	150,111	889,620
Forward Averaging Tax Credit .....	61	Impôt fédéral de base .....	61	166,963	721,009	150,330	680,030
Dividend Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	383	2,373	256	1,946
Child Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	17,244	14,952	17,887	14,596
	64	Crédit d'impôt pour enfants .....	64	5,424	2,161	4,289	1,705

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$34,000 to-à \$35,000		\$35,000 to-à \$37,500		\$37,500 to-à \$40,000		\$40,000 to-à \$45,000		\$45,000 to-à \$50,000		P O T E N T I A L E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
139,956		302,106		244,254		1,373,575		347,342		1
1,164		2,505		2,322		11,597		3,630		2
141,120		304,611		246,576		1,385,172		350,972		3
	\$		\$		\$		\$		\$	
130,040	4,066,782	281,333	9,188,135	227,458	7,890,694	1,280,761	39,730,730	320,008	12,008,439	4
5,091	82,623	10,893	166,449	7,818	150,095	42,771	670,086	12,764	262,264	5
3,310	6,768	7,049	11,766	5,098	8,919	36,713	67,529	6,389	10,484	6
67,356	42,672	148,838	95,274	119,904	76,611	651,222	409,117	180,681	118,393	7
14,214	28,663	29,425	60,966	19,944	41,675	148,340	307,265	23,583	49,467	8
7,022	20,313	14,271	40,597	12,004	34,812	66,101	190,099	20,784	59,355	9
7,972	22,817	16,386	47,389	13,492	38,194	75,988	217,523	20,336	58,353	10
8,607	84,168	20,336	210,953	15,092	159,654	84,570	843,130	22,878	249,554	11
6,383	30,616	14,114	99,790	12,145	85,250	64,066	412,630	17,177	109,087	12
2,935	45,936	6,889	102,134	5,870	88,967	26,504	373,845	11,834	196,967	13
1,279	12,271	2,254	18,547	1,557	13,496	10,199	82,348	3,147	24,463	14
3,764	27,335	8,964	47,080	7,734	55,362	40,227	256,816	12,408	123,734	15
296	6,363	609	10,358	430	10,277	2,476	48,840	410	10,758	16
19,000	71,618	44,745	182,544	42,613	215,326	181,322	747,877	74,373	448,425	17
30,744	42,737	69,669	115,303	57,735	104,948	296,790	464,744	87,436	157,598	18
85,739	152,155	190,588	364,443	158,487	315,183	837,311	1,546,550	237,219	511,330	19
2,916	12,986	5,667	19,360	4,970	19,126	25,808	96,634	8,821	35,682	20
3,298	6,202	8,899	17,033	6,634	17,531	32,378	68,399	11,023	35,054	21
3,656	11,613	7,642	29,813	6,654	20,595	33,802	118,604	11,044	43,331	22
4,058	3,984	11,372	4,073	10,455	4,187	45,843	23,088	14,393	11,038	23
3,805	5,615	6,380	7,440	4,661	5,204	24,270	26,805	9,970	8,226	24
10,355	3,313	27,954	6,748	22,939	9,209	117,458	42,329	33,724	27,392	25
15,460	21,536	34,434	43,602	31,723	47,621	141,715	180,424	54,331	85,512	26
25,399	64,910	59,285	140,494	46,848	123,729	257,304	604,050	68,585	201,800	27
141,120	4,867,367	304,611	11,030,293	246,576	9,536,664	1,385,172	47,529,461	350,972	14,846,705	28
141,012	531,452	304,547	1,147,504	246,505	928,955	1,384,767	5,218,336	350,881	1,322,311	29
7,234	17,067	14,580	34,409	12,231	28,856	67,623	159,577	21,076	49,728	30
52,223	148,158	110,980	319,933	89,638	257,098	488,042	1,401,267	134,631	384,104	31
69,117	101,817	151,671	225,159	123,763	187,180	662,757	979,664	188,446	290,004	32
714	1,065	1,740	3,325	1,420	2,765	8,215	13,684	2,620	4,330	33
141,012	799,559	304,547	1,730,329	246,505	1,404,855	1,384,767	7,772,527	350,881	2,050,478	34
131,952	40,181	285,650	87,045	230,447	70,238	1,297,496	395,010	325,988	99,604	35
125,174	54,849	266,635	117,197	214,066	94,324	1,220,694	533,689	300,429	132,781	36
82,213	123,204	174,944	273,453	143,655	245,557	780,395	1,161,115	204,323	389,733	37
53,004	116,781	118,934	272,871	103,941	234,614	507,598	1,130,902	160,863	379,808	38
7,640	7,572	19,329	18,656	13,146	12,786	89,115	86,590	16,498	16,216	39
94,876	58,445	209,380	132,736	173,703	111,192	921,019	568,063	258,214	172,587	40
8,778	8,388	21,073	20,174	15,337	14,693	87,219	83,675	23,463	22,503	41
81,222	25,851	171,628	54,962	136,774	45,329	801,341	251,198	186,695	64,371	42
10,121	3,871	20,347	7,721	18,945	7,167	93,039	35,619	31,270	12,372	43
10,789	3,367	21,816	8,321	17,463	6,153	94,492	33,337	22,613	8,563	44
2,907	5,292	6,986	13,468	3,900	7,033	32,421	60,156	5,788	10,514	45
128,863	64,238	278,612	138,682	224,625	111,858	1,268,387	631,620	316,021	157,358	46
7,993	21,069	15,612	45,592	14,193	47,777	67,479	196,029	19,412	76,024	47
205	484	818	1,929	930	2,303	4,170	9,969	1,034	2,440	48
106,013	10,597	225,003	22,500	178,731	17,867	1,050,667	105,039	239,139	23,906	49
2,913	4,543	6,083	8,383	5,603	8,391	31,608	40,724	9,230	15,694	50
34,196	28,678	77,775	64,223	66,256	59,832	323,341	275,753	109,165	98,361	51
8,880	7,888	19,086	17,131	18,113	16,502	83,628	76,464	27,570	22,688	52
50,958	69,459	112,755	145,580	95,254	127,141	466,485	593,653	145,835	234,244	53
141,065	654,758	304,603	1,450,624	246,546	1,240,758	1,385,047	6,268,606	350,943	1,939,767	54
		189	680	252	2,159	677	4,001	532	4,863	55
381	2,542	688	4,957	338	4,467	2,540	26,953	1,062	16,372	56
140,786	3,418,843	303,909	7,859,474	246,197	6,900,475	1,382,013	33,541,674	350,315	10,874,486	57
139,609	617,819	300,900	1,444,370	243,025	1,288,258	1,368,126	6,059,284	345,591	2,068,696	58
109,653	246,520	324,983	569,689	194,581	513,163	1,075,630	2,410,099	279,353	830,139	59
139,956	864,340	302,106	2,014,059	244,254	1,801,421	1,373,575	8,469,382	347,342	2,898,836	60
140,164	657,495	302,668	1,531,170	244,825	1,359,219	1,376,071	6,443,869	348,090	2,174,121	61
381	1,275	688	2,188	338	2,212	2,540	12,780	1,062	7,163	62
18,602	15,639	43,891	39,773	41,998	47,202	178,297	163,251	72,899	97,783	63
3,350	1,301	5,526	1,823	2,167	805	32,632	13,034	2,852	701	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

				\$45,000 to-\$50,000		\$40,000 to-\$50,000	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	198,957		546,299	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	3,262		6,892	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	202,219		553,191	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	181,396	7,371,742	501,404	19,380,181
Commissions from Employment .....	5	Commissions d'emploi .....	5	7,408	170,203	20,172	432,467
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	3,623	11,574	10,012	22,058
Family Allowance .....	7	Allocations familiales .....	7	103,363	68,074	284,044	186,467
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	11,066	26,852	34,649	76,319
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	11,970	33,917	32,754	93,272
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	13,030	36,252	33,366	94,605
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	13,262	144,603	36,140	394,157
Net Business Income .....	12	Revenu net d'entreprise .....	12	11,958	87,606	29,135	196,693
Net Professional Income .....	13	Revenu net de profession libérale .....	13	10,034	216,356	21,868	413,323
Net Commission Income .....	14	Revenu net de commissions .....	14	2,172	23,974	5,319	48,436
Net Farming Income .....	15	Revenu net d'agriculture .....	15	7,558	83,710	19,966	207,444
Net Fishing Income .....	16	Revenu net de pêche .....	16	420	10,808	820	21,566
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	55,313	448,223	129,686	896,649
Bond Interest .....	18	Intérêt obligataire .....	18	57,224	121,562	144,660	279,159
Bank Interest .....	19	Intérêt bancaire .....	19	145,732	367,951	382,951	879,281
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	6,552	30,835	15,373	66,517
Income from Trusts .....	21	Revenu de fiducie .....	21	8,433	21,560	19,456	56,614
Annuity Income .....	22	Revenu de rentes .....	22	7,067	30,664	18,111	73,995
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	10,191	7,247	24,584	18,285
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	8,029	7,965	17,999	16,191
Net Rental Income .....	25	Revenu net de location .....	25	22,583	14,500	56,307	41,892
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	41,264	78,491	95,595	164,003
Miscellaneous Income .....	27	Revenus divers .....	27	40,666	151,262	109,251	353,062
Total Income Assessed .....	28	Revenu total établi .....	28	202,219	9,565,929	553,191	24,412,634
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	202,126	761,652	553,007	2,083,963
Age Exemption .....	30	Exemption en raison d'âge .....	30	12,306	29,039	33,382	78,767
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	75,910	219,251	210,541	603,355
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	108,215	168,636	296,661	458,640
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,026	1,099	3,645	5,430
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	202,126	1,179,677	553,007	3,230,155
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	185,987	57,400	511,975	157,004
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	165,653	72,968	466,082	205,749
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions ..	37	111,828	238,556	316,151	628,289
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	101,600	266,136	262,463	645,944
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	8,767	8,599	25,265	24,815
Interest, Dividends and Capital Gains Deduction ..	40	Déduction pour intérêts, dividendes et gains en capital ..	40	156,951	111,256	415,165	283,843
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	13,609	13,148	37,072	35,651
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	97,491	33,793	284,186	98,164
Education Deduction .....	43	Déduction relative aux études .....	43	20,454	8,077	51,724	20,449
Tuition Fees .....	44	Frais de scolarité .....	44	13,211	5,441	35,824	14,004
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	3,319	5,690	9,107	16,204
General Expense Allowance .....	46	Déduction générale pour frais .....	46	179,242	88,969	495,263	246,327
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	11,564	44,916	30,976	120,935
Disability Deduction .....	48	Déduction pour invalidité .....	48	630	1,496	1,668	3,930
Standard Deduction .....	49	Déduction forfaitaire .....	49	129,043	12,896	368,182	36,802
Medical Claims .....	50	Frais médicaux .....	50	4,807	11,943	14,037	27,630
Charitable Donations .....	51	Dons de charité .....	51	71,887	64,722	181,052	163,083
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	17,792	13,095	45,362	35,783
Other Deductions .....	53	Autres déductions .....	53	93,066	188,191	238,901	422,430
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	202,207	1,247,292	553,150	3,187,055
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	380	2,990	912	7,853
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,260	22,451	2,321	38,823
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	201,794	7,162,869	552,109	18,037,350
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	197,971	1,396,764	543,562	3,465,460
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	160,852	559,157	440,205	1,389,290
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	198,957	1,955,921	546,299	4,854,750
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	199,472	1,460,031	547,562	3,634,150
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,260	10,421	2,321	17,583
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	54,208	98,366	127,107	196,140
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	740	177	3,595	878

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$50,000 to-à \$60,000		\$60,000 to-à \$70,000		\$70,000 to-à \$80,000		\$80,000 to-à \$90,000		\$90,000 to-à \$100,000		P O T E T E M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
200,563		94,482		50,488		31,915		21,481		1
3,677		1,713		728		483		325		2
204,240		96,195		51,216		32,398		21,806		3
	\$		\$		\$		\$		\$	
175,296	7,789,535	75,916	3,641,376	38,003	1,922,145	23,251	1,285,196	14,962	866,998	4
10,182	270,679	6,131	243,973	3,616	172,670	1,880	90,264	1,519	81,660	5
2,923	7,965	1,604	4,867	1,006	4,375	690	2,174	590	4,861	6
100,176	66,223	43,648	29,052	23,320	15,511	14,186	9,522	9,425	6,219	7
9,871	24,609	3,700	8,751	1,409	3,946	538	1,560	413	851	8
15,230	43,382	9,220	26,719	5,500	15,638	3,711	11,001	2,822	7,895	9
15,164	44,556	8,816	26,148	5,130	15,448	3,475	10,863	2,524	7,196	10
15,172	183,130	7,878	96,830	4,006	63,530	2,393	35,181	1,580	25,694	11
12,393	116,138	7,221	60,295	4,118	39,502	3,162	14,994	2,697	18,114	12
15,298	391,369	10,505	424,526	8,875	441,108	6,807	411,451	5,740	395,486	13
2,128	33,687	1,539	20,055	1,007	7,835	592	4,541	250	5,421	14
9,273	120,825	5,052	77,052	2,909	58,180	2,038	28,885	1,394	27,506	15
440	14,927	148	6,537	66	4,208	97	2,804	37	2,192	16
70,397	803,539	44,031	769,904	27,028	520,168	19,062	448,897	13,039	330,918	17
61,230	140,681	29,056	99,998	15,247	58,834	10,129	37,825	6,985	26,670	18
154,529	490,142	76,197	301,253	42,064	189,535	27,043	140,834	18,600	102,854	19
7,732	37,265	5,417	36,260	2,910	20,699	2,035	14,284	1,451	10,290	20
10,995	31,703	7,062	21,973	4,539	18,383	3,358	14,120	2,495	8,673	21
10,189	55,316	7,607	45,065	4,926	32,645	3,352	24,882	2,671	17,783	22
10,859	18,762	7,365	9,441	3,593	10,713	2,913	11,375	2,007	5,351	23
10,301	16,822	6,965	13,870	4,747	11,211	3,933	7,354	2,391	6,176	24
23,894	39,789	13,579	28,415	8,561	36,064	5,639	16,787	3,995	10,116	25
50,751	120,215	29,594	101,602	18,189	81,777	13,161	66,037	9,195	59,566	26
44,807	214,616	20,446	113,186	11,411	77,825	7,084	50,626	4,875	36,217	27
204,240	11,075,876	96,195	6,207,046	51,216	3,821,952	32,398	2,741,457	21,806	2,064,706	28
204,028	768,107	96,075	361,442	51,169	192,518	32,328	121,742	21,759	81,901	29
15,578	36,695	9,395	22,170	5,608	13,233	3,832	9,043	2,892	6,825	30
78,777	223,320	33,538	93,297	16,966	46,862	10,425	29,639	6,555	18,099	31
106,036	170,016	47,922	77,584	25,817	41,213	16,052	27,046	10,592	17,671	32
1,420	2,052	456	687	184	256	123	190	92	138	33
204,028	1,200,190	96,075	555,180	51,169	294,083	32,328	187,660	21,759	124,634	34
182,988	57,204	81,497	26,443	42,992	14,610	26,777	9,420	18,100	6,612	35
154,218	67,533	62,177	26,771	29,000	12,485	16,383	7,002	10,042	4,233	36
105,519	243,626	39,438	98,335	16,932	44,564	9,692	26,714	5,911	15,980	37
104,053	327,224	49,631	191,153	28,341	129,647	18,839	85,280	12,811	62,458	38
7,729	7,538	3,282	3,202	1,340	1,343	887	887	437	437	39
165,180	121,622	80,583	62,668	44,272	35,962	28,059	23,678	18,933	16,100	40
16,543	15,860	9,144	8,659	4,665	4,382	3,088	2,910	2,208	2,069	41
81,716	27,708	29,074	10,046	12,413	4,166	6,960	2,479	4,166	1,535	42
22,992	10,366	11,266	5,156	6,897	2,972	4,145	1,905	3,076	1,434	43
10,212	4,409	4,208	2,130	1,950	1,329	1,350	773	700	393	44
2,570	5,778	817	2,221	424	1,127	480	1,177	250	684	45
171,404	85,019	73,666	36,322	36,290	17,810	22,207	10,883	14,138	6,911	46
12,655	66,049	6,200	58,031	3,782	36,066	1,854	17,337	1,170	11,478	47
770	1,812	379	1,175	186	438	183	432	105	248	48
121,911	12,170	51,514	5,140	26,478	2,640	14,911	1,488	9,460	943	49
4,664	14,219	1,729	6,612	1,037	6,941	975	5,195	456	2,072	50
80,991	84,858	44,084	52,773	24,551	33,735	17,145	29,174	12,267	21,322	51
21,720	17,647	10,668	8,453	5,874	5,252	3,450	2,795	2,425	1,992	52
102,618	258,573	53,475	216,116	30,768	170,893	20,133	135,552	14,107	109,991	53
204,213	1,429,217	96,190	821,406	51,210	526,364	32,389	365,081	21,790	266,893	54
664	7,739	1,686	15,939	3,686	31,254	3,352	40,260	3,490	56,687	55
1,778	18,826	1,020	7,100	370	2,749	206	1,714	40	1,158	56
203,915	8,463,526	95,928	4,825,184	51,041	2,975,952	32,307	2,151,573	21,751	1,618,613	57
199,220	1,688,723	93,738	959,325	50,060	615,312	31,705	460,357	21,317	368,612	58
161,936	673,206	76,827	380,880	40,675	243,348	25,735	180,270	17,508	146,761	59
200,563	2,361,929	94,482	1,340,205	50,488	858,660	31,915	640,626	21,481	515,373	60
201,345	1,760,072	94,817	991,832	50,601	630,615	31,951	461,576	21,544	361,618	61
1,778	8,676	1,020	3,325	370	1,363	206	840	40	569	62
68,497	177,648	42,278	163,390	24,504	97,251	16,609	84,352	10,747	55,723	63
300	96	40	31			50	32			64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

				\$50,000 to-\$100,000		\$100,000 to-\$125,000	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	398,929		30,539	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	6,926		587	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	405,855		31,126	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	327,428	15,505,251	20,294	1,230,660
Commissions from Employment .....	5	Commissions d'emploi .....	5	23,328	859,246	1,986	137,550
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	6,814	24,241	760	7,081
Family Allowance .....	7	Allocations familiales .....	7	190,755	126,527	14,098	9,745
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	15,931	39,716	390	1,275
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	36,483	104,635	4,049	11,704
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	35,109	104,211	3,596	10,551
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	31,033	404,364	2,645	37,057
Net Business Income .....	12	Revenu net d'entreprise .....	12	29,591	249,044	4,603	9,785
Net Professional Income .....	13	Revenu net de profession libérale .....	13	47,225	2,063,940	9,693	825,840
Net Commission Income .....	14	Revenu net de commissions .....	14	5,516	71,538	423	10,440
Net Farming Income .....	15	Revenu net d'agriculture .....	15	20,666	312,449	2,176	31,133
Net Fishing Income .....	16	Revenu net de pêche .....	16	790	30,668	30	790
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	173,557	2,873,427	19,502	588,361
Bond Interest .....	18	Intérêt obligataire .....	18	122,647	363,909	8,997	41,333
Bank Interest .....	19	Intérêt bancaire .....	19	318,433	1,224,617	26,756	186,325
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	19,545	118,798	2,286	22,040
Income from Trusts .....	21	Revenu de fiducie .....	21	28,449	94,852	4,354	21,967
Annuity Income .....	22	Revenu de rentes .....	22	28,745	175,690	4,078	41,940
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	26,737	55,643	3,198	14,581
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	28,337	55,434	4,552	15,911
Net Rental Income .....	25	Revenu net de location .....	25	55,668	131,171	6,814	17,627
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	120,890	429,197	14,192	108,097
Miscellaneous Income .....	27	Revenus divers .....	27	88,623	492,470	6,969	70,120
Total Income Assessed .....	28	Revenu total établi .....	28	405,855	25,911,037	31,126	3,451,940
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	405,359	1,525,711	31,048	116,880
Age Exemption .....	30	Exemption en raison d'âge .....	30	37,305	87,966	4,211	9,930
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	146,261	411,217	9,070	25,833
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	206,419	333,529	15,897	26,653
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	2,280	3,323	139	150
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	405,359	2,361,746	31,048	179,453
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	352,354	114,289	25,033	9,570
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	271,820	118,024	12,438	5,130
Registered Pension Plan		Cotisations à un régime enregistré					
Contributions .....	37	de pensions .....	37	177,492	429,220	6,998	19,960
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	213,675	795,762	18,255	94,240
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	13,678	13,407	620	610
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction .....	40	et gains en capital .....	40	337,027	260,029	27,585	23,880
Pension Income		Déduction relative au revenu					
Deduction .....	41	de pensions .....	41	35,648	33,880	3,389	3,170
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	134,325	45,933	4,835	1,730
Education Deduction .....	43	Déduction relative aux études .....	43	48,376	21,833	4,649	2,080
Tuition Fees .....	44	Frais de scolarité .....	44	18,422	9,035	904	470
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	4,546	10,988	390	900
General Expense Allowance .....	46	Déduction générale pour frais .....	46	317,705	156,945	18,983	9,810
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	25,661	188,961	1,707	19,810
Disability Deduction .....	48	Déduction pour invalidité .....	48	1,620	4,105	140	330
Standard Deduction .....	49	Déduction forfaitaire .....	49	224,274	22,381	12,635	1,260
Medical Claims .....	50	Frais médicaux .....	50	8,861	35,040	433	3,900
Charitable Donations .....	51	Dons de charité .....	51	179,038	221,863	18,308	37,600
Eligible Deductions Transferred		Déductions admissibles transférées					
from Spouse .....	52	d'un conjoint à l'autre .....	52	44,137	36,139	3,153	2,550
Other Deductions .....	53	Autres déductions .....	53	221,101	891,125	21,666	254,010
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	405,792	3,408,961	31,079	490,400
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	12,878	151,879	5,371	129,000
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	3,420	31,546	114	1,550
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	404,942	20,034,849	30,969	2,659,800
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	396,040	4,092,328	30,272	630,000
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	322,681	1,624,465	24,944	248,500
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	398,929	5,716,794	30,539	878,600
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	400,258	4,205,711	30,735	605,000
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	3,420	14,773	114	700
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	162,635	578,364	15,735	100,600
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	397	160		

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$125,000 to-à \$150,000		\$150,000 to-à \$200,000		\$200,000 to-à \$250,000		\$250,000 and over-et plus		GRAND TOTAL TOTAL GLOBAL		P O I S E T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
16,070		14,351		5,400		9,185		10,201,400		1
209		121		81		178		5,101,540		2
16,279		14,472		5,481		9,363		15,302,940		3
	\$		\$		\$		\$		\$	
10,401	703,872	9,515	792,692	3,771	433,032	7,256	1,824,569	11,195,538	188,336,248	4
892	70,183	834	91,360	410	50,348	570	124,656	320,241	3,783,174	5
221	4,570	320	4,806	180	6,561	318	24,036	414,088	648,050	6
7,057	4,878	5,671	3,911	2,019	1,434	3,229	2,126	3,722,799	2,238,988	7
200	637	150	507	50	97	60	173	3,247,508	9,546,713	8
2,588	7,535	2,160	6,346	930	2,745	1,670	4,886	1,465,586	4,278,226	9
2,283	7,005	1,977	6,171	820	2,515	1,397	4,472	1,507,024	3,812,992	10
1,170	21,833	1,100	20,358	380	9,957	845	20,611	1,007,018	6,014,901	11
2,651	18,267	2,588	10,907	1,265	1,276	2,386	890	801,663	3,738,705	12
5,270	552,280	4,615	604,877	1,377	230,664	1,582	345,387	237,628	6,149,456	13
212	9,153	260	7,455	80	2,266	128	5,651	99,275	522,631	14
961	11,942	797	8,149	347	85	708	1,210	436,247	1,747,254	15
		21	1,889	19	1,532	20	1,260	53,796	330,920	16
11,198	413,716	9,911	527,354	3,962	251,557	7,114	1,160,004	1,095,663	8,482,170	17
5,140	31,123	4,297	21,869	1,677	15,672	2,920	32,510	2,141,262	3,256,069	18
14,630	115,050	12,865	117,215	4,967	62,238	8,642	224,032	6,780,260	12,234,383	19
1,218	11,888	1,150	12,000	460	7,516	1,003	17,245	241,316	824,059	20
2,432	18,084	2,310	23,839	930	6,727	1,374	32,737	225,049	557,905	21
2,689	29,577	2,035	24,449	948	17,878	1,946	73,066	275,638	969,122	22
2,219	12,214	2,128	10,734	1,020	11,196	1,819	34,040	340,503	263,972	23
2,795	14,457	2,848	21,638	1,416	12,374	2,685	60,901	152,025	284,090	24
3,582	16,142	3,513	24,735	1,308	11,827	2,680	53,623	806,609	581,827	25
8,317	95,414	7,451	108,108	2,913	50,912	5,749	330,084	924,568	2,038,783	26
3,976	47,704	3,358	43,968	1,511	30,121	2,332	81,145	2,017,082	4,600,507	27
16,279	2,217,523	14,472	2,473,521	5,481	1,217,976	9,363	4,456,894	14,549,288	265,241,146	28
16,244	61,185	14,451	54,401	5,465	20,592	9,313	35,062	15,290,967	57,563,729	29
2,671	6,292	2,180	5,150	940	2,221	1,731	4,083	1,502,221	3,543,511	30
3,653	10,109	3,431	9,340	1,153	3,220	1,626	4,506	2,909,882	8,215,144	31
7,792	13,605	6,494	11,316	2,212	4,200	3,556	6,087	3,475,746	4,967,584	32
90	156	137	189	34	31	18	25	50,748	77,821	33
16,244	91,347	14,451	80,396	5,465	30,263	9,313	49,763	15,290,967	74,367,788	34
13,000	5,049	11,482	4,419	4,292	1,594	7,092	2,361	10,722,472	2,318,006	35
5,320	2,163	4,985	2,048	1,949	798	2,967	1,224	10,321,555	2,940,036	36
2,670	8,122	2,406	7,327	835	3,137	1,377	4,656	3,426,679	4,057,687	37
10,213	55,136	9,210	52,836	3,234	19,532	5,278	33,039	2,329,201	4,997,187	38
261	261	190	191	31	31	100	95	543,613	512,782	39
14,662	13,214	12,976	11,629	4,817	4,518	8,404	8,020	7,244,520	4,495,876	40
1,650	1,552	1,490	1,399	520	467	1,126	1,041	1,043,216	976,004	41
2,000	588	1,280	327	440	127	765	180	4,344,693	987,899	42
2,080	999	2,023	978	687	311	1,086	483	778,312	272,615	43
512	243	470	399	90	35	230	169	1,063,530	593,783	44
168	332	77	209	90	247	60	169	451,593	644,959	45
9,753	4,712	9,062	4,381	3,507	1,716	6,853	3,381	11,096,071	5,233,665	46
825	9,984	680	9,550	340	6,023	410	6,427	297,792	956,365	47
38	90	89	210	17	40	43	99	51,557	121,035	48
6,072	606	5,510	551	1,723	172	2,915	291	13,262,964	1,324,291	49
170	925	204	2,116	110	2,711	110	3,669	366,501	394,401	50
10,141	24,853	8,889	27,796	3,728	16,130	6,377	60,442	1,848,068	1,514,050	51
1,328	1,146	1,370	1,212	473	318	660	538	540,185	643,775	52
11,678	184,133	10,814	205,961	4,329	139,562	7,407	560,689	2,514,336	4,575,290	53
16,263	314,109	14,459	333,539	5,476	197,469	9,335	686,973	15,295,888	37,559,706	54
3,834	116,675	3,975	185,870	1,705	99,555	3,352	638,581	33,443	1,336,792	55
90	11,571	79	2,537	74	2,066	60	8,741	16,361	215,515	56
16,208	1,709,752	14,435	1,877,058	5,460	896,461	9,297	3,111,535	11,646,705	162,808,634	57
15,890	420,128	14,248	492,320	5,334	238,614	9,089	920,730	10,028,718	27,677,542	58
13,421	168,426	12,313	203,243	4,736	101,967	8,203	392,882	7,592,359	11,196,465	59
16,070	588,555	14,351	695,563	5,400	340,581	9,185	1,313,612	10,201,400	38,874,007	60
16,106	391,960	14,369	438,096	5,423	209,982	9,207	718,322	11,575,933	29,954,206	61
90	5,799	79	1,245	74	983	60	4,191	16,361	101,717	62
8,354	62,688	7,091	75,197	2,544	34,711	4,586	163,466	997,950	1,575,772	63
								2,578,524	1,446,827	64

TABLE 2A

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Loss and Nil-Perte et Néant		\$1 to-\$1,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	77		768	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	77		768	
Total Number of Returns .....	3	Nombre total de déclarations .....	77		768	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....			26	
Commissions from Employment .....	5	Commissions d'emploi .....				
Other Employment Earnings .....	6	Autres revenus d'emploi .....			48	
Family Allowance .....	7	Allocations familiales .....				
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	38	303		
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....				
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....				
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..			288	
Net Business Income .....	12	Revenu net d'entreprise .....	22	337		
Net Professional Income .....	13	Revenu net de profession libérale .....				
Net Commission Income .....	14	Revenu net de commissions .....				
Net Farming Income .....	15	Revenu net d'agriculture .....	55	1,215-		
Net Fishing Income .....	16	Revenu net de pêche .....				
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	22	56		
Bond Interest .....	18	Intérêt obligataire .....	14	103	67	
Bank Interest .....	19	Intérêt bancaire .....	77	179	388	
Mortgage Interest .....	20	Intérêt hypothécaire .....				
Income from Trusts .....	21	Revenu de fiducie .....				
Annuity Income .....	22	Revenu de rentes .....				
Other Canadian Investment Income .....	23	Autres placements au Canada .....	36	66		
Foreign Investment Income .....	24	Revenu de placements étrangers .....			16	
Net Rental Income .....	25	Revenu net de location .....	25	1,812-	14	
Taxable Capital Gains .....	26	Gains en capital imposables .....	60	455	322	
Miscellaneous Income .....	27	Revenus divers .....	38	331	100	
Total Income Assessed .....	28	Revenu total établi .....	77	1,169-	768	
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	77	290	110	
Age Exemption .....	30	Exemption en raison d'âge .....				
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..				
Wholly Dependent Children .....	32	Enfants entièrement à charge .....				
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....				
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	77	298	110	
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	25	11		
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....			10	
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....				
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....				
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement .....				
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	77	77	132	
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....				
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	38	4	16	
Education Deduction .....	43	Déduction relative aux études .....				
Tuition Fees .....	44	Frais de scolarité .....				
Child Care Expenses .....	45	Frais de garde d'enfants .....				
General Expense Allowance .....	46	Déduction générale pour frais .....			26	
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....				
Disability Deduction .....	48	Déduction pour invalidité .....				
Standard Deduction .....	49	Déduction forfaitaire .....	74	7	110	
Medical Claims .....	50	Frais médicaux .....				
Charitable Donations .....	51	Dons de charité .....				
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....				
Other Deductions .....	53	Autres déductions .....	60	1,014	119	
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	77	1,116	187	
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....				
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	77	4,466	100	2,60
Taxable Income Assessed .....	57	Revenu imposable établi .....	77	1,881	768	2,60
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	63	354	758	4
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	74	147	110	2
Total Net Tax Payable .....	60	Impôt total net à payer .....	77	501	768	6
Basic Federal Tax .....	61	Impôt fédéral de base .....	77	372	768	4
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	77	2,119	100	1,3
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....				
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....			32	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$1,000 to-à \$1,500		\$1,500 to-à \$2,000		\$2,000 to-à \$2,500		\$2,500 to-à \$3,000		\$3,000 to-à \$3,500		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
277		342		552		374		707		1
277		342		552		374		707		2
										3
48	\$ 64	33	\$ 56	99	\$ 217	235	\$ 431	237	\$ 353	4
								16		5
						117	36	206	146	6
						84	211	116	233	7
				50	13			50	153	8
				50	1			16	49	9
156	131	257	381	294	560	56	149	202	644	10
				60	124	24	110-			11
				12	25			52	2-	12
								26	51	13
										14
										15
										16
										17
		34	54	132	70	96	19	72	42	18
								235	336	19
										20
								50	1	21
										22
										23
										24
153	56	261	103	51	86			52	47	25
66	86			191	169	36	46	55	23	26
277	343	342	612	552	1,267	61	236	83	228	27
						374	1,047	707	2,336	28
16	5			60	192	228	424	420	786	29
16	3			50	118			50	118	30
				10	1	19	5	215	314	31
						51	40	257	229	32
16	8			60	311	228	469	420	1,447	33
										34
16	1	17	1	82	1	188	3	147	3	35
				66	1	185	8	205	7	36
				50	3	67	1			37
										38
										39
		18	17	82	31	91	9	224	178	40
										41
				50	1	50				42
										43
								16	10	44
48	13	33	11	99	43	235	65	221	67	45
										46
										47
16				60	5	227	11	370	16	48
								50	97	49
								50	1	50
										51
										52
48	13	51	29	16	2			51	922	53
				191	88	311	98	516	1,302	54
										55
				50	329	61	435	150	5,404	56
277	322	342	583	552	1,197	374	914	683	5,921	57
277	6	340	8	492	34	320	66	664	1,108	58
277	6	342	8	376	37	169	32	435	520	59
277	21	342	54	552	71	374	98	707	1,628	60
										61
				50	126	374	112	683	1,210	62
					161	61	223	150	2,659	63
						100	69			64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$3,500 to-\$4,000		\$4,000 to-\$4,500	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	967		4,312	
Number of Non-Taxable Returns .....	2				
Total Number of Returns .....	3	967		4,312	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries .....	4	287	816	2,177	4,002
Commissions from Employment .....	5			16	4
Other Employment Earnings .....	6			145	113
Family Allowance .....	7			68	20
Unemployment Insurance Benefits .....	8	285	1,078	2,946	10,379
Old Age Security Pension .....	9				
CPP or QPP Benefits .....	10	171	675	26	88
Other Pensions or Superannuation .....	11				
Net Business Income .....	12	108	421	424	1,570
Net Professional Income .....	13			138	231
Net Commission Income .....	14			50	200
Net Farming Income .....	15			132	207
Net Fishing Income .....	16	54	43	274	347
Taxable Amount of Dividends .....	17	12	1	94	36
Bond Interest .....	18			66	188
Bank Interest .....	19	78	228	523	250
Mortgage Interest .....	20			96	207
Income from Trusts .....	21				
Annuity Income .....	22				
Other Canadian Investment Income .....	23	10	11	66	6
Foreign Investment Income .....	24	16	1		
Net Rental Income .....	25	14	52	79	34
Taxable Capital Gains .....	26	94	98	17	9
Miscellaneous Income .....	27	101	254	407	559
Total Income Assessed .....	28	967	3,724	4,312	18,378
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption .....	29	696	1,997	4,231	14,588
Age Exemption .....	30				
Married or Equivalent Exemption .....	31			66	28
Wholly Dependent Children .....	32			32	6
Other Dependents Exemption .....	33				
Total Personal Exemptions .....	34	696	1,998	4,231	14,622
Deductions	Déductions				
CPP or QPP Contributions .....	35	202	8	1,330	67
Unemployment Insurance Premiums .....	36	275	15	2,169	79
Registered Pension Plan Contributions .....	37			16	3
Registered Retirement Savings Plan .....	38				
Registered Home Ownership .....	39				
Interest, Dividends and Capital Gains Deduction .....	40	76	59	497	210
Pension Income Deduction .....	41				
Union and Professional Dues .....	42	32	5	170	3
Education Deduction .....	43	66	16		
Tuition Fees .....	44	66	38		
Child Care Expenses .....	45			50	13
General Expense Allowance .....	46	287	106	2,168	544
Other Expenses of Employment .....	47				
Disability Deduction .....	48				
Standard Deduction .....	49	696	53	3,900	363
Medical Claims .....	50			50	7
Charitable Donations .....	51			231	78
Eligible Deductions Transferred from Spouse .....	52				
Other Deductions .....	53	26	2	161	68
Total Deductions (Item 35-53) .....	54	840	301	4,282	1,435
Forward Averaging Income Deduction .....	55				
Forward Averaging Withdrawal Amount .....	56	50	641	143	3,383
Taxable Income Assessed .....	57	967	2,066	4,312	5,704
Net Federal Tax Payable .....	58	677	177	1,368	706
Net Provincial Tax Payable .....	59	557	87	3,402	370
Total Net Tax Payable .....	60	967	264	4,312	1,076
Basic Federal Tax .....	61	967	277	4,312	898
Forward Averaging Tax Credit .....	62	50	314	143	1,658
Dividend Tax Credit .....	63	12		94	6
Child Tax Credit .....	64	109	54	1,526	888

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$4,500 to-à \$5,000		\$1 to-à \$5,000		\$5,000 to-à \$5,500		\$5,500 to-à \$6,000		\$6,000 to-à \$6,500		P I O T S E T M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
10,811		19,110		13,413		17,108		38,938		1
10,811		19,110		13,413		17,108		38,938		2
	\$		\$		\$		\$		\$	3
8,727	28,567	11,869	34,517	11,337	41,340	12,440	47,921	23,645	75,572	4
184	296	216	300	125	219	201	235	312	328	5
375	280	520	393	425	433	350	94	927	301	6
437	197	878	428	522	184	810	395	1,587	697	7
6,473	15,868	9,904	27,768	7,877	21,065	11,261	37,828	24,252	104,489	8
32	80	132	246	16	49	117	238	194	582	9
396	1,075	659	1,888	415	716	576	1,059	897	2,161	10
47	53	47	53	110	458	295	701	396	859	11
598	2,341	2,383	6,280	670	1,986	895	2,421	5,530	28,085	12
38	157	282	452	80	136	91	432	937	4,604	13
64	53	170	258			193	155	392	1,592	14
118	192	300	493	68	92	226	56	1,184	6,096	15
495	469	823	858	483	399	855	1,591	1,262	2,414	16
		112	38	54	52	42	22	429	191	17
231	77	442	354	233	257	384	375	735	818	18
1,070	604	2,558	1,771	1,518	1,556	2,187	2,093	6,319	3,311	19
		107	218	15	2			155	605	20
		51	1					257	457	21
						50	63	81	54	22
50	7	133	35	24	23	26	4	176	63	23
34	45	68	54	35	45			91	17	24
126	59	349	242	89	40	183	164	1,115	1,637	25
28	62	1,157	719	127	351	155	260	569	324	26
678	828	1,496	2,206	974	972	1,505	2,659	3,676	8,696	27
10,811	51,346	19,110	79,603	13,413	70,318	17,108	98,790	38,938	243,954	28
10,599	38,782	16,361	57,151	13,199	48,252	16,961	62,295	38,709	144,109	29
16	5	116	241	29	16	117	94	193	454	30
		326	356			188	228	185	58	31
135	81	487	357	357	282	477	420	1,002	832	32
						50	65			33
10,599	38,873	16,361	58,105	13,199	48,557	16,961	63,101	38,709	145,452	34
7,200	286	9,150	367	9,580	432	11,316	544	22,552	1,671	35
8,447	603	11,390	715	10,958	878	12,404	1,037	22,047	1,527	36
116	9	252	17	323	47	370	82	284	41	37
52	6	56	7	16	5	58	27	300	108	38
						214	167	128	128	39
1,064	329	2,184	917	1,525	768	2,351	1,054	6,838	1,997	40
46	31	46	31	110	110	294	268	284	192	41
836	44	1,156	53	771	47	1,274	78	2,956	241	42
303	71	369	87	672	187	1,224	320	1,637	392	43
333	104	422	152	550	213	1,238	619	1,669	745	44
89	47	139	61	275	138	461	296	826	541	45
8,687	3,810	11,804	4,662	11,186	4,878	12,196	5,514	23,158	8,350	46
				56	21	50	51	65	16	47
										48
10,287	999	15,667	1,457	12,493	1,210	16,477	1,607	37,162	3,671	49
72	15	172	119	307	86	145	40	623	312	50
273	74	554	153	450	177	371	91	1,087	234	51
										52
201	52	580	1,117	415	100	351	117	1,037	231	53
10,653	6,480	17,079	9,915	13,297	9,299	17,070	11,921	38,849	20,398	54
										55
		554	12,852	50	214	137	1,404	200	1,922	56
10,811	5,992	19,086	25,363	13,413	12,671	17,108	25,168	38,938	80,023	57
2,149	183	7,045	2,723	2,277	208	5,127	462	27,127	1,561	58
9,062	204	14,113	1,465	11,808	434	14,449	783	27,041	2,481	59
10,811	387	19,110	4,188	13,413	642	17,108	1,245	38,938	4,042	60
10,811	515	19,086	3,684	13,413	991	17,108	2,293	38,938	8,367	61
		554	6,343	50	108	137	545	200	965	62
		112	6	54	11	42	5	329	3	63
2,980	1,862	4,748	2,895	3,382	2,129	3,967	2,366	8,134	4,868	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$6,500 to-\$7,000		\$7,000 to-\$7,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	108,597	146,493	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	108,597	146,493	
Sources of Income		Sources de revenu				
Wages and Salaries.....	4	Salaires et traitements.....	4	90,683	\$ 440,750	\$ 120,321
Commissions from Employment.....	5	Commissions d'emploi.....	5	1,304	1,783	2,343
Other Employment Earnings.....	6	Autres revenus d'emploi.....	6	4,754	4,863	6,410
Family Allowance.....	7	Allocations familiales.....	7	3,570	1,504	6,895
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	61,668	198,331	71,927
Old Age Security Pension.....	9	Pension de sécurité de la vieillesse.....	9	376	1,106	959
CPP or QPP Benefits.....	10	Prestations du RPC ou du RRQ.....	10	2,742	7,529	5,197
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	391	1,009	1,470
Net Business Income.....	12	Revenu net d'entreprise.....	12	7,326	33,526	8,968
Net Professional Income.....	13	Revenu net de profession libérale.....	13	776	3,775	1,587
Net Commission Income.....	14	Revenu net de commissions.....	14	1,162	1,780	830
Net Farming Income.....	15	Revenu net d'agriculture.....	15	1,594	3,983	2,459
Net Fishing Income.....	16	Revenu net de pêche.....	16	1,340	2,879	1,039
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	935	82	1,950
Bond Interest.....	18	Intérêt obligataire.....	18	2,823	2,479	6,524
Bank Interest.....	19	Intérêt bancaire.....	19	15,513	13,258	36,060
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	265	396	866
Income from Trusts.....	21	Revenu de fiducie.....	21	413	897	878
Annuity Income.....	22	Revenu de rentes.....	22	62	79	365
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	548	99	1,146
Foreign Investment Income.....	24	Revenu de placements étrangers.....	24	106	15	199
Net Rental Income.....	25	Revenu net de location.....	25	2,263	602	3,502
Taxable Capital Gains.....	26	Gains en capital imposables.....	26	1,055	1,426	2,181
Miscellaneous Income.....	27	Revenus divers.....	27	7,504	13,593	12,656
Total Income Assessed.....	28	Revenu total établi.....	28	108,597	735,745	146,493
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	108,517	408,126	146,323
Age Exemption.....	30	Exemption en raison d'âge.....	30	376	871	948
Married or Equivalent Exemption.....	31	Exemption de marié(e) ou l'équivalent.....	31	808	649	739
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	1,847	1,760	4,057
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	150	166	50
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	108,517	411,573	146,323
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou au RRQ.....	35	85,926	5,943	117,163
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	85,081	8,972	113,569
Registered Pension Plan Contributions.....	37	Cotisations à un régime enregistré de pensions.....	37	1,283	151	3,807
Registered Retirement Savings Plan.....	38	Régime enregistré d'épargne-retraite.....	38	416	207	2,568
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	350	234	732
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	15,975	5,958	38,443
Pension Income Deduction.....	41	Déduction relative au revenu de pensions.....	41	291	223	1,401
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	11,167	729	19,450
Education Deduction.....	43	Déduction relative aux études.....	43	3,165	822	7,593
Tuition Fees.....	44	Frais de scolarité.....	44	3,572	1,471	8,155
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	1,127	627	2,663
General Expense Allowance.....	46	Déduction générale pour frais.....	46	90,377	41,845	120,135
Other Expenses of Employment.....	47	Autres frais découlant d'un emploi.....	47	215	109	315
Disability Deduction.....	48	Déduction pour invalidité.....	48			51
Standard Deduction.....	49	Déduction forfaitaire.....	49	105,063	10,481	139,254
Medical Claims.....	50	Frais médicaux.....	50	1,207	365	3,257
Charitable Donations.....	51	Dons de charité.....	51	2,476	649	4,581
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférées d'un conjoint à l'autre.....	52	150	87	87
Other Deductions.....	53	Autres déductions.....	53	3,723	602	7,241
Total Deductions (Item 35-53).....	54	Total des déductions (Postes 35 à 53).....	54	108,536	79,475	146,378
Forward Averaging Income Deduction.....	55	Déduction relative au revenu étalé.....	55			
Forward Averaging Withdrawal Amount.....	56	Retrait du montant d'étalement.....	56	68	511	148
Taxable Income Assessed.....	57	Revenu imposable établi.....	57	108,597	245,206	146,493
Net Federal Tax Payable.....	58	Impôt fédéral net à payer.....	58	101,509	5,401	140,924
Net Provincial Tax Payable.....	59	Impôt provincial net à payer.....	59	65,993	6,555	90,361
Total Net Tax Payable.....	60	Impôt total net à payer.....	60	108,597	11,956	146,493
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	108,597	26,598	146,493
Forward Averaging Tax Credit.....	62	Cr. d'impôt pour étalement du revenu.....	62	68	224	148
Dividend Tax Credit.....	63	Crédit d'impôt pour dividendes.....	63	885	19	1,900
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	19,273	10,602	25,548

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$7,500 to-à \$8,000		\$8,000 to-à \$8,500		\$8,500 to-à \$9,000		\$9,000 to-à \$9,500		\$9,500 to-à \$10,000		P I O T S E T M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
163,681		168,682		171,072		187,250		190,146		1
163,681		168,682		171,072		187,250		190,146		2
										3
	\$		\$		\$		\$		\$	
136,220	809,327	142,100	894,455	144,355	961,443	154,105	1,100,024	149,361	1,117,242	4
3,074	4,245	3,316	5,560	2,846	4,160	3,137	5,125	2,921	7,747	5
5,717	4,630	5,653	6,329	5,574	6,481	5,189	7,733	5,615	6,497	6
7,892	3,261	12,200	5,333	15,358	6,916	16,128	7,849	18,368	9,027	7
74,377	239,523	75,230	257,633	79,021	278,522	81,214	290,691	77,356	282,940	8
1,290	3,769	1,271	3,721	2,211	6,565	8,574	25,069	17,654	53,560	9
6,768	16,683	5,929	15,455	7,315	18,528	12,178	29,210	17,920	45,665	10
2,812	8,764	2,895	9,885	4,463	14,767	5,152	19,922	7,999	27,341	11
9,213	43,105	10,776	52,318	10,204	49,775	10,215	51,931	11,142	57,571	12
1,433	5,914	1,722	9,082	1,701	7,694	1,925	6,895	1,867	11,670	13
1,288	4,518	1,291	2,892	1,334	2,686	1,401	3,447	1,232	3,580	14
2,538	9,138	2,976	6,742	3,589	10,515	3,276	5,690	3,895	10,923	15
1,168	2,984	1,555	4,062	1,543	3,881	1,323	3,962	1,458	6,014	16
2,702	503	3,463	740	2,839	1,150	4,125	1,541	4,571	1,759	17
12,573	13,196	12,187	13,286	12,877	14,628	18,441	21,450	21,008	28,527	18
47,104	58,494	50,493	59,127	53,023	63,674	65,760	94,643	74,813	124,566	19
1,330	4,482	1,188	3,810	1,727	3,321	2,389	6,746	3,071	8,507	20
797	1,787	1,508	2,520	1,365	2,162	1,403	2,837	1,886	2,412	21
536	1,288	662	1,162	402	664	825	1,873	1,635	2,824	22
1,724	213	1,606	719	1,830	278	2,312	1,160	3,220	624	23
287	71	342	178	646	406	476	204	381	240	24
4,082	3,568	5,012	3,265	4,322	5,207	5,696	4,066	6,731	2,044	25
3,020	2,541	3,789	4,602	3,125	3,177	4,856	5,305	6,449	6,228	26
14,913	26,212	16,814	28,544	16,872	29,962	18,931	34,944	17,972	35,851	27
163,681	1,268,215	168,682	1,391,422	171,072	1,496,562	187,250	1,732,317	190,146	1,853,358	28
163,582	615,547	168,571	634,408	171,027	644,023	186,970	703,872	190,072	715,964	29
1,340	3,119	1,288	3,035	2,261	5,277	8,776	20,577	17,916	42,282	30
1,456	1,903	2,167	4,011	3,245	6,716	4,935	10,159	7,412	16,717	31
5,338	5,118	9,673	10,279	12,372	13,242	13,823	15,832	14,713	17,833	32
50	25	80	86	208	371	202	233	650	934	33
163,582	625,711	168,571	651,820	171,027	669,630	186,970	750,673	190,072	793,730	34
134,695	11,719	141,437	13,392	143,180	14,501	155,362	16,764	150,396	17,759	35
127,502	16,458	132,239	18,123	136,446	19,815	145,093	22,531	139,780	23,001	36
5,359	1,373	7,015	1,710	7,526	2,074	10,036	2,980	10,685	3,405	37
2,884	1,661	5,685	3,545	7,615	5,657	9,398	8,804	11,733	11,248	38
1,360	934	2,994	2,625	3,387	3,040	4,775	3,995	4,995	4,587	39
50,958	26,812	55,421	28,764	56,563	31,876	70,911	42,856	79,270	50,214	40
2,644	2,260	3,007	2,751	4,160	3,877	5,368	5,015	7,941	7,108	41
25,308	2,013	26,481	2,417	32,449	3,166	35,224	3,451	35,160	3,668	42
12,414	3,416	16,416	4,942	13,591	4,076	15,447	4,664	13,245	4,038	43
13,355	5,638	17,668	8,292	15,618	8,159	17,499	9,459	15,239	8,092	44
3,872	2,800	4,290	3,046	5,868	5,246	6,272	6,191	6,787	6,664	45
135,933	64,857	142,050	67,561	144,120	68,894	153,888	74,272	149,182	71,732	46
483	394	1,018	510	440	292	949	723	1,025	929	47
				54	127	250	590	166	392	48
154,645	15,439	157,556	15,728	158,422	15,827	172,228	17,197	173,535	17,340	49
3,793	1,361	4,785	2,312	4,919	2,478	5,511	2,597	6,216	2,945	50
6,074	1,878	8,064	3,091	9,929	3,662	11,069	4,564	12,667	4,810	51
212	29	272	102	493	181	931	730	1,324	1,027	52
9,378	1,764	10,933	2,849	12,732	3,449	15,300	4,705	17,853	6,166	53
163,620	160,811	168,671	181,760	171,060	196,399	187,130	232,087	190,130	245,127	54
50	90			50	60			100	134	55
140	930	97	875	70	768	104	883	204	1,687	56
163,681	482,529	168,682	558,712	171,072	631,237	187,250	750,435	190,146	816,051	57
158,637	26,239	163,574	37,047	166,215	48,257	180,979	62,596	184,317	72,739	58
102,869	17,186	108,912	21,269	117,446	25,088	130,530	31,251	134,612	35,499	59
163,681	43,425	168,682	58,316	171,072	73,345	187,250	93,848	190,146	108,238	60
163,681	58,873	168,682	70,996	171,072	82,883	187,250	100,785	190,146	111,780	61
140	462	97	438	70	376	104	283	204	810	62
2,688	114	3,439	167	2,697	232	4,003	347	4,521	385	63
26,902	13,879	27,050	14,040	26,700	13,290	29,235	14,695	27,268	13,652	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	\$5,000 to-à \$10,000		\$10,000 to-à \$10,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	1,205,380	198,210	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables.....	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	1,205,380	198,210	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	984,567	6,146,229	154,355
Commissions from Employment.....	5	Commissions d'emploi.....	5	19,579	32,711	3,856
Other Employment Earnings.....	6	Autres revenus d'emploi.....	6	40,614	43,844	5,929
Family Allowance.....	7	Allocations familiales.....	7	83,330	37,892	23,695
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	564,183	1,941,339	76,927
Old Age Security Pension.....	9	Pension de sécurité de la vieillesse.....	9	32,662	97,473	21,775
CPP or QPP Benefits.....	10	Prestations du RPC ou du RRQ.....	10	59,937	150,891	20,616
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite.....	11	25,983	89,259	13,353
Net Business Income.....	12	Revenu net d'entreprise.....	12	74,939	362,504	10,442
Net Professional Income.....	13	Revenu net de profession libérale.....	13	12,119	57,349	2,260
Net Commission Income.....	14	Revenu net de commissions.....	14	9,130	22,309	1,601
Net Farming Income.....	15	Revenu net d'agriculture.....	15	21,805	59,621	4,293
Net Fishing Income.....	16	Revenu net de pêche.....	16	12,026	31,100	1,837
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	21,110	6,396	5,674
Bond Interest.....	18	Intérêt obligataire.....	18	87,785	103,363	20,437
Bank Interest.....	19	Intérêt bancaire.....	19	352,790	457,716	77,632
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	11,008	31,316	2,878
Income from Trusts.....	21	Revenu de fiducie.....	21	8,515	15,076	1,738
Annuity Income.....	22	Revenu de rentes.....	22	4,620	8,739	2,256
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	12,612	3,593	3,005
Foreign Investment Income.....	24	Revenu de placements étrangers.....	24	2,566	1,232	503
Net Rental Income.....	25	Revenu net de location.....	25	32,995	22,865	7,139
Taxable Capital Gains.....	26	Gains en capital imposables.....	26	25,326	26,655	6,393
Miscellaneous Income.....	27	Revenus divers.....	27	111,817	203,108	20,304
Total Income Assessed.....	28	Revenu total établi.....	28	1,205,380	9,952,581	198,210
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	1,203,931	4,526,617	198,176
Age Exemption.....	30	Exemption en raison d'âge.....	30	33,244	77,940	22,110
Married or Equivalent Exemption.....	31	Exemption de marié(e) ou l'équivalent.....	31	21,144	41,166	12,538
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	63,659	69,269	19,030
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	1,440	1,906	382
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	1,203,931	4,716,898	198,176
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou au RRQ.....	35	971,607	92,073	155,952
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	925,119	125,842	142,228
Registered Pension Plan Contributions.....	37	Cotisations à un régime enregistré de pensions.....	37	46,688	12,564	11,558
Registered Retirement Savings Plan.....	38	Régime enregistré d'épargne-retraite.....	38	40,673	32,159	12,137
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement.....	39	18,936	16,320	5,474
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	378,255	207,097	82,743
Pension Income Deduction.....	41	Déduction relative au revenu de pensions.....	41	25,500	23,077	14,045
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	190,240	17,258	38,150
Education Deduction.....	43	Déduction relative aux études.....	43	85,404	24,841	12,443
Tuition Fees.....	44	Frais de scolarité.....	44	94,563	45,702	14,781
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	32,441	27,097	8,837
General Expense Allowance.....	46	Déduction générale pour frais.....	46	982,225	464,536	154,080
Other Expenses of Employment.....	47	Autres frais découlant d'un emploi.....	47	4,616	3,183	1,418
Disability Deduction.....	48	Déduction pour invalidité.....	48	524	1,149	333
Standard Deduction.....	49	Déduction forfaitaire.....	49	1,126,835	112,384	179,132
Medical Claims.....	50	Frais médicaux.....	50	30,763	13,586	7,085
Charitable Donations.....	51	Dons de charité.....	51	56,768	20,376	14,824
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférées d'un conjoint à l'autre.....	52	3,478	2,305	1,554
Other Deductions.....	53	Autres déductions.....	53	78,963	21,159	19,085
Total Deductions (Item 35-53).....	54	Total des déductions (Postes 35 à 53).....	54	1,204,741	1,262,709	198,196
Forward Averaging Income Deduction.....	55	Déduction relative au revenu étalé.....	55	200	284	
Forward Averaging Withdrawal Amount.....	56	Retrait du montant d'étalement.....	56	1,221	10,549	189
Taxable Income Assessed.....	57	Revenu imposable établi.....	57	1,205,380	3,983,203	198,210
Net Federal Tax Payable.....	58	Impôt fédéral net à payer.....	58	1,130,686	269,894	192,252
Net Provincial Tax Payable.....	59	Impôt provincial net à payer.....	59	804,021	153,063	142,604
Total Net Tax Payable.....	60	Impôt total net à payer.....	60	1,205,380	422,957	198,210
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	1,205,380	507,914	198,210
Forward Averaging Tax Credit.....	62	Cr. d'impôt pour étalement du revenu.....	62	1,221	4,880	189
Dividend Tax Credit.....	63	Crédit d'impôt pour dividendes.....	63	20,558	1,357	5,603
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	197,459	102,753	29,685

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$10,500 to-à \$11,000		\$11,000 to-à \$11,500		\$11,500 to-à \$12,000		\$12,000 to-à \$12,500		\$12,500 to-à \$13,000		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
205,896		201,908		204,144		205,711		208,137		1
205,896		201,908		204,144		205,711		208,137		2
										3
	\$		\$		\$		\$		\$	
160,108	1,342,048	158,994	1,392,054	161,385	1,506,137	161,581	1,584,138	168,281	1,722,882	4
4,172	13,414	4,262	11,551	3,826	9,592	4,281	14,112	4,615	17,439	5
6,018	7,174	6,019	6,001	5,572	7,200	5,097	6,506	6,042	6,787	6
27,569	13,414	28,991	15,104	32,105	17,148	33,468	17,962	36,052	19,468	7
79,144	291,969	77,971	282,975	72,471	271,921	71,359	260,954	72,122	252,578	8
25,922	77,840	24,891	73,195	24,309	71,807	26,970	81,063	24,307	72,396	9
25,377	62,233	25,999	66,691	24,763	62,195	25,990	70,344	25,025	64,428	10
15,995	57,064	17,796	66,770	16,481	66,671	18,656	80,442	18,018	81,190	11
11,396	60,939	12,290	66,376	11,995	69,941	11,114	60,666	12,114	71,630	12
2,195	12,012	1,541	8,727	1,876	10,627	1,934	8,658	2,212	10,924	13
1,445	4,395	977	3,433	1,139	3,894	1,067	6,065	1,012	3,460	14
3,781	9,852	4,410	14,865	4,857	18,510	5,238	20,559	5,952	25,668	15
1,634	6,525	1,041	4,239	1,072	5,418	1,202	6,163	1,258	5,335	16
6,677	3,076	6,181	3,288	7,938	5,077	8,714	6,146	9,017	6,809	17
25,006	36,490	23,012	32,532	26,506	36,848	28,354	41,865	27,299	36,195	18
85,755	141,973	84,927	145,581	87,732	155,732	89,812	161,471	89,802	162,873	19
2,740	8,322	4,027	8,877	3,444	8,487	2,946	9,598	4,330	11,060	20
1,778	2,624	1,695	4,179	2,460	3,851	2,319	5,081	2,066	2,946	21
2,580	4,738	3,516	5,284	3,014	5,301	3,263	7,159	3,038	5,871	22
3,847	703	3,743	1,002	4,065	563	3,479	614	3,896	1,392	23
752	775	872	727	1,198	1,169	750	506	849	682	24
7,907	5,246	8,362	5,226	9,480	6,043	9,025	5,555	8,871	7,967	25
7,940	7,032	7,218	6,779	7,601	6,720	8,874	6,336	9,386	8,969	26
22,432	43,116	25,296	45,854	23,374	47,908	26,878	57,115	25,856	54,609	27
205,896	2,212,973	201,908	2,271,312	204,144	2,398,759	205,711	2,519,078	208,137	2,653,558	28
205,856	775,366	201,850	760,429	204,084	768,741	205,702	774,931	207,961	783,096	29
26,241	61,867	25,327	59,769	24,786	58,495	27,134	64,036	24,869	58,662	30
16,828	44,899	18,541	49,465	23,217	63,292	27,089	74,333	30,015	84,840	31
21,662	25,211	24,176	30,467	27,402	34,946	28,926	36,642	32,160	40,627	32
372	462	252	375	656	824	855	1,260	572	924	33
205,856	907,805	201,850	900,505	204,084	926,298	205,702	951,202	207,961	968,149	34
161,818	21,607	160,632	22,727	164,972	25,004	164,669	26,244	172,393	28,939	35
149,889	27,775	148,384	28,897	151,917	31,297	149,460	32,432	157,521	35,798	36
15,951	5,515	17,572	6,045	18,747	7,303	20,361	8,020	24,329	10,239	37
15,665	16,483	17,794	19,292	16,462	18,536	17,794	21,565	20,122	24,354	38
5,143	4,741	5,856	5,333	7,153	6,590	7,177	6,729	6,763	6,149	39
90,626	58,037	89,943	58,491	94,769	61,301	96,566	61,999	96,270	60,724	40
17,242	16,068	19,194	18,082	17,643	16,847	19,909	18,869	18,972	18,074	41
45,248	5,002	44,804	5,349	46,308	5,767	45,776	5,818	52,859	7,122	42
10,542	3,131	10,664	3,224	10,124	3,150	10,284	3,200	9,679	2,961	43
13,919	7,202	12,937	6,651	13,755	6,436	11,096	5,429	12,542	6,393	44
7,705	8,664	8,197	9,541	8,736	10,778	9,084	10,819	11,330	14,272	45
160,299	77,654	158,349	76,771	161,340	78,585	160,969	78,977	167,783	82,282	46
1,947	2,507	2,222	3,094	1,789	1,982	1,967	2,534	2,576	4,109	47
189	433	167	394	377	890	611	1,442	808	1,907	48
184,422	18,425	179,006	17,886	180,052	17,990	182,190	18,204	182,021	18,182	49
6,683	3,714	7,456	4,265	7,444	3,737	6,848	3,753	7,136	3,679	50
17,596	7,346	18,743	8,967	20,431	9,969	19,457	9,720	21,408	11,470	51
1,927	1,887	2,773	2,109	3,450	3,049	4,487	4,996	4,882	5,695	52
23,789	6,161	23,499	6,883	25,017	6,598	25,589	9,337	26,131	8,086	53
205,888	292,351	201,852	304,000	204,138	315,810	205,702	330,089	208,081	350,436	54
				14	81	10	35			55
81	461	220	3,876	48	710	141	1,823	73	163	56
205,896	1,013,272	201,908	1,070,679	204,144	1,157,274	205,711	1,239,572	208,137	1,335,133	57
199,389	100,670	196,471	111,639	198,358	125,022	200,218	138,454	202,927	153,830	58
146,561	46,450	149,181	52,185	148,979	56,561	151,554	62,398	152,978	68,968	59
205,896	147,121	201,908	163,824	204,144	181,582	205,711	200,852	208,137	222,798	60
205,896	143,782	201,908	154,768	204,144	169,225	205,711	183,713	208,137	200,557	61
81	217	220	1,877	48	354	141	891	73	84	62
6,527	697	5,962	745	7,838	1,151	8,580	1,376	8,800	1,481	63
29,434	13,862	27,922	14,022	28,826	13,239	27,848	13,266	29,434	13,752	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

				\$13,000 to-\$13,500		\$13,500 to-\$14,000	
		ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	208,006		194,141	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	208,006		194,141	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	165,403	1,779,754	156,394	1,766,205
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,206	15,661	4,053	17,876
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	5,231	6,597	5,349	8,499
Family Allowance .....	7	Allocations familiales .....	7	39,046	21,493	38,699	21,407
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	67,894	240,699	62,304	214,217
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	26,904	79,527	22,966	68,384
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	26,481	73,133	23,946	66,172
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	20,888	99,185	18,880	95,043
Net Business Income .....	12	Revenu net d'entreprise .....	12	12,510	80,423	11,863	75,911
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,737	9,894	1,849	12,665
Net Commission Income .....	14	Revenu net de commissions .....	14	1,417	7,093	1,508	6,242
Net Farming Income .....	15	Revenu net d'agriculture .....	15	4,566	18,499	4,809	20,395
Net Fishing Income .....	16	Revenu net de pêche .....	16	1,139	7,174	824	4,498
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	9,117	5,198	8,510	6,400
Bond Interest .....	18	Intérêt obligataire .....	18	26,913	39,667	27,939	40,315
Bank Interest .....	19	Intérêt bancaire .....	19	91,867	176,281	86,824	159,861
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	3,233	8,880	3,399	8,722
Income from Trusts .....	21	Revenu de fiducie .....	21	2,522	7,502	2,158	3,274
Annuity Income .....	22	Revenu de rentes .....	22	4,686	9,055	4,071	8,463
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	4,433	2,151	4,778	1,319
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,143	1,429	1,189	1,022
Net Rental Income .....	25	Revenu net de location .....	25	9,001	3,937	8,986	2,981
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	9,103	8,389	7,952	7,187
Miscellaneous Income .....	27	Revenus divers .....	27	26,853	53,359	26,332	52,214
Total Income Assessed .....	28	Revenu total établi .....	28	208,006	2,754,981	194,141	2,669,271
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	207,924	783,015	194,135	731,612
Age Exemption .....	30	Exemption en raison d'âge .....	30	27,448	64,721	23,611	55,682
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	34,452	94,630	33,039	92,779
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	33,895	45,006	35,444	46,140
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	348	641	750	997
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	207,924	988,013	194,135	927,210
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	169,789	30,318	161,103	30,353
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	153,783	36,718	147,211	36,920
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions ..	37	26,634	11,398	26,890	11,977
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	22,416	28,261	22,028	28,388
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	6,865	5,977	8,987	8,169
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	98,990	63,523	94,342	59,807
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	22,512	21,444	19,719	18,624
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	51,099	6,687	47,567	6,404
Education Deduction .....	43	Déduction relative aux études .....	43	9,228	2,786	8,393	2,560
Tuition Fees .....	44	Frais de scolarité .....	44	11,606	5,851	11,797	5,458
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	10,887	14,149	9,846	13,301
General Expense Allowance .....	46	Déduction générale pour frais .....	46	164,573	80,790	156,108	76,864
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	2,107	4,799	2,646	5,112
Disability Deduction .....	48	Déduction pour invalidité .....	48	760	1,794	703	1,659
Standard Deduction .....	49	Déduction forfaitaire .....	49	181,339	18,111	167,444	16,737
Medical Claims .....	50	Frais médicaux .....	50	7,894	4,952	7,406	4,348
Charitable Donations .....	51	Dons de charité .....	51	22,293	12,276	22,666	12,042
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	6,958	8,664	6,341	7,274
Other Deductions .....	53	Autres déductions .....	53	29,109	8,924	27,793	8,186
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	207,993	367,423	194,137	354,182
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55			99	391
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	50	279	92	1,085
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	208,006	1,399,820	194,141	1,388,571
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	203,690	165,865	191,046	169,608
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	151,175	72,486	143,650	74,850
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	208,006	238,351	194,141	244,457
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	208,006	212,926	194,141	213,617
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	50	79	92	519
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	8,917	1,178	8,238	1,450
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	26,800	12,662	25,359	12,117

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$14,000 to-à \$14,500		\$14,500 to-à \$15,000		\$10,000 to-à \$15,000		\$15,000 to-à \$15,500		\$15,500 to-à \$16,000		P I O T S E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
204,698		201,632		2,032,483		198,282		193,864		1
204,698		201,632		2,032,483		198,282		193,864		2
	\$		\$		\$		\$		\$	3
167,941	1,974,812	166,281	2,050,497	1,620,723	16,345,601	164,193	2,113,056	163,812	2,195,000	4
4,873	19,626	4,793	23,757	42,937	153,119	4,471	21,713	4,105	20,669	5
5,353	9,561	5,340	9,588	55,950	74,447	4,892	8,499	4,564	6,317	6
42,942	23,849	40,845	22,236	343,412	183,953	43,813	25,827	42,678	24,399	7
64,270	223,396	62,425	203,637	706,887	2,530,421	57,809	191,629	54,640	181,793	8
25,122	74,243	23,438	69,287	246,604	732,826	22,752	67,208	19,787	58,332	9
26,072	71,968	24,327	67,194	248,596	657,042	24,935	69,655	20,828	58,959	10
20,705	107,680	20,220	104,066	180,992	805,527	18,867	104,036	17,265	96,550	11
10,686	72,428	10,875	70,953	115,285	683,168	12,178	75,731	9,573	67,461	12
2,377	11,588	1,708	10,542	19,689	108,509	1,802	13,731	1,998	14,436	13
1,586	7,778	1,126	4,121	12,878	51,468	1,407	6,120	1,068	5,780	14
4,983	15,776	4,316	18,033	47,205	178,639	5,417	23,279	4,341	18,888	15
738	4,001	685	3,483	11,430	52,360	800	5,492	534	5,038	16
9,238	6,386	9,158	7,628	80,224	52,953	9,533	6,872	9,968	8,039	17
30,845	38,630	29,718	44,869	266,029	378,024	29,285	40,540	29,194	38,794	18
93,820	165,517	90,183	164,857	878,354	1,564,361	88,228	159,506	86,468	152,848	19
3,555	8,757	3,318	10,004	33,870	89,795	3,296	11,418	3,313	10,576	20
2,068	5,372	1,865	3,836	20,669	41,581	2,452	3,570	2,249	6,893	21
5,062	9,632	5,249	11,974	36,735	70,402	4,363	7,383	4,456	9,510	22
4,149	1,476	4,231	1,617	39,626	12,882	4,404	1,629	4,297	2,210	23
1,292	350	1,027	2,113	9,575	8,905	1,245	854	1,043	438	24
9,856	4,714	10,105	9,895	88,732	57,769	11,017	7,586	9,008	5,434	25
8,416	9,000	9,390	8,261	82,273	72,692	10,561	9,256	9,298	8,421	26
26,933	50,383	26,372	51,167	250,630	495,298	25,410	48,727	26,357	56,722	27
204,698	2,916,922	201,632	2,973,616	2,032,483	25,401,741	198,282	3,023,316	193,864	3,053,510	28
204,658	771,185	201,585	759,727	2,031,931	7,654,083	198,241	746,636	193,784	729,858	29
25,680	60,598	23,722	55,897	250,928	591,906	23,089	54,472	20,238	47,762	30
36,529	99,860	34,979	94,080	267,227	727,861	36,726	100,392	35,302	98,929	31
37,761	50,050	37,375	49,510	297,831	381,825	40,020	54,686	38,934	52,866	32
900	1,426	785	1,063	5,872	8,428	1,000	1,542	689	1,058	33
204,658	983,119	201,585	960,277	2,031,931	9,364,102	198,241	957,727	193,784	930,474	34
170,847	33,544	169,366	34,908	1,651,541	273,323	168,268	36,499	167,256	37,579	35
157,476	40,966	156,415	43,135	1,514,284	338,818	154,073	43,935	154,089	45,452	36
33,286	16,435	37,031	19,577	232,359	100,462	38,777	21,011	45,467	26,449	37
23,984	30,948	24,918	33,942	193,320	234,341	25,707	38,232	27,546	40,278	38
9,617	8,750	10,108	9,366	73,143	66,767	9,763	8,911	10,328	9,687	39
101,651	62,929	98,074	60,682	943,974	600,121	97,075	59,987	94,962	57,302	40
22,208	21,385	21,807	20,570	193,251	182,861	19,941	18,897	17,917	17,099	41
52,874	7,551	54,487	8,249	479,172	61,958	59,266	9,358	65,593	10,833	42
7,716	2,368	7,722	2,392	96,795	29,730	7,385	2,443	7,770	2,395	43
10,771	5,300	11,388	5,028	124,592	61,206	10,405	4,550	12,400	5,588	44
10,648	15,944	10,537	13,689	95,807	120,042	10,813	15,272	10,663	15,447	45
167,663	82,394	165,846	81,397	1,617,010	789,867	163,302	80,517	163,839	80,780	46
3,267	5,745	3,280	6,038	23,219	37,627	3,445	7,261	2,988	5,284	47
829	1,956	983	2,267	5,760	13,528	697	1,645	800	1,821	48
177,541	17,747	173,882	17,387	1,787,029	178,558	170,704	17,055	166,283	16,612	49
7,289	4,346	7,213	4,839	72,454	41,495	7,069	4,853	7,577	5,990	50
23,364	13,903	24,172	14,687	204,954	106,667	23,381	14,378	23,722	15,130	51
7,823	11,220	7,428	10,551	47,623	56,697	8,150	11,494	6,970	9,039	52
29,933	9,772	31,018	13,789	260,963	83,431	29,931	14,155	30,821	14,089	53
204,694	393,201	201,598	402,492	2,032,279	3,377,498	198,275	410,454	193,857	416,853	54
		50	60	176	575	21	147			55
190	1,412	109	704	1,190	14,925	75	271	200	2,097	56
204,698	1,542,002	201,632	1,611,488	2,032,483	12,674,454	198,282	1,655,251	193,864	1,708,278	57
201,035	192,321	199,085	206,714	1,984,471	1,451,146	196,573	215,999	192,638	228,457	58
151,428	84,225	150,108	89,780	1,488,218	649,543	146,088	91,639	141,998	95,255	59
204,698	276,545	201,632	296,494	2,032,483	2,100,689	198,282	307,637	193,864	323,713	60
204,698	239,852	201,632	253,157	2,032,483	1,899,765	198,282	262,302	193,864	273,114	61
190	719	109	377	1,190	7,239	75	123	200	940	62
9,061	1,429	9,028	1,727	78,554	11,900	9,483	1,558	9,768	1,821	63
25,003	11,523	24,188	11,022	274,499	130,113	23,623	10,937	21,768	9,993	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

			\$16,000 to-\$16,500		\$16,500 to-\$17,000	
ITEM	POSTE		Number	Amount	Number	Amount
			Nombre	Montant	Nombre	Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	195,019	192,401	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	195,019	192,401	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	164,016	2,298,394	162,161
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,171	22,996	3,850
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	4,476	11,171	4,990
Family Allowance .....	7	Allocations familiales .....	7	44,084	24,683	46,249
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	52,419	169,713	51,651
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	20,387	60,419	19,834
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	22,050	63,305	22,293
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	16,724	99,980	17,622
Net Business Income .....	12	Revenu net d'entreprise .....	12	10,597	79,195	9,274
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,689	6,824	1,850
Net Commission Income .....	14	Revenu net de commissions .....	14	945	4,266	1,435
Net Farming Income .....	15	Revenu net d'agriculture .....	15	6,002	25,200	5,449
Net Fishing Income .....	16	Revenu net de pêche .....	16	366	2,174	790
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	10,709	10,425	9,882
Bond Interest .....	18	Intérêt obligataire .....	18	28,750	39,249	30,777
Bank Interest .....	19	Intérêt bancaire .....	19	86,491	153,727	88,209
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	3,344	9,035	3,426
Income from Trusts .....	21	Revenu de fiducie .....	21	1,546	2,970	2,515
Annuity Income .....	22	Revenu de rentes .....	22	3,990	9,992	3,722
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,388	1,623	4,179
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,198	1,958	1,614
Net Rental Income .....	25	Revenu net de location .....	25	10,862	9,470	12,453
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	8,985	9,352	10,430
Miscellaneous Income .....	27	Revenus divers .....	27	25,103	52,801	25,341
Total Income Assessed .....	28	Revenu total établi .....	28	195,019	3,168,923	192,401
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	194,971	734,497	192,260
Age Exemption .....	30	Exemption en raison d'âge .....	30	20,851	49,205	20,043
Married or Equivalent Exemption .....	31	Exemption de mari(e) ou l'équivalent ..	31	37,470	102,979	39,101
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	40,659	54,811	42,118
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,149	1,606	1,135
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	194,971	943,098	192,260
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	168,416	39,671	165,510
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	154,133	47,735	154,176
Registered Pension Plan		Cotisations à un régime enregistré				
Contributions .....	37	de pensions .....	37	49,301	29,639	52,864
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	28,550	43,395	28,977
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	11,361	10,798	8,905
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction .....	40	et gains en capital .....	40	95,719	58,582	97,075
Pension Income		Déduction relative au revenu				
Deduction .....	41	de pensions .....	41	18,046	17,214	18,378
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	66,749	11,144	67,686
Education Deduction .....	43	Déduction relative aux études .....	43	7,075	2,470	6,610
Tuition Fees .....	44	Frais de scolarité .....	44	11,107	4,621	9,548
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	9,887	14,255	10,687
General Expense Allowance .....	46	Déduction générale pour frais .....	46	163,265	80,767	161,545
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	3,359	6,937	4,048
Disability Deduction .....	48	Déduction pour invalidité .....	48	677	1,598	757
Standard Deduction .....	49	Déduction forfaitaire .....	49	168,354	16,822	165,915
Medical Claims .....	50	Frais médicaux .....	50	6,730	4,257	6,066
Charitable Donations .....	51	Dons de charité .....	51	23,465	14,144	23,269
Eligible Deductions Transferred		Déductions admissibles transférées				
from Spouse .....	52	d'un conjoint à l'autre .....	52	7,818	11,354	8,159
Other Deductions .....	53	Autres déductions .....	53	30,994	12,792	29,307
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	195,007	428,194	192,297
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55			
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	100	213	
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	195,019	1,797,841	192,401
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	193,191	243,185	190,825
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	143,379	101,605	141,913
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	195,019	344,790	192,401
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	195,019	289,109	192,401
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	100	107	
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	10,457	2,358	9,582
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	19,363	8,678	21,988

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$17,000 to-à \$17,500		\$17,500 to-à \$18,000		\$18,000 to-à \$18,500		\$18,500 to-à \$19,000		\$19,000 to-à \$19,500		P O S T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
188,625		188,664		184,829		181,616		182,393		1
188,625		188,664		184,829		181,616		182,393		2
	\$		\$		\$		\$		\$	3
162,056	2,416,043	161,678	2,497,999	160,225	2,550,546	157,791	2,588,032	158,195	2,687,927	4
3,208	20,621	4,065	25,247	3,898	27,714	4,350	29,525	4,612	36,970	5
5,366	9,099	4,452	8,980	5,286	12,373	4,705	8,713	4,954	8,560	6
43,795	24,376	48,789	28,414	48,444	26,445	52,650	29,829	50,349	29,212	7
50,353	154,407	45,041	135,478	45,775	138,654	45,079	136,863	41,008	117,825	8
18,945	55,276	17,864	52,563	17,118	50,294	15,087	43,861	16,688	47,912	9
20,110	57,463	19,890	56,182	18,595	53,729	17,089	49,475	18,009	49,959	10
16,992	106,149	16,589	110,224	15,076	104,703	15,646	114,861	14,715	103,570	11
8,004	59,549	9,205	72,122	9,612	55,371	7,659	57,291	8,447	61,065	12
1,617	11,651	1,628	13,207	1,820	14,319	1,905	15,655	2,020	15,535	13
1,409	7,119	948	7,440	1,212	5,767	721	4,795	918	5,655	14
4,766	25,857	4,555	15,293	4,864	20,703	4,245	19,579	3,747	17,023	15
539	3,347	460	4,055	540	4,558	650	4,798	330	3,181	16
9,749	11,053	10,069	12,620	10,882	12,608	10,659	13,970	11,525	11,986	17
30,020	37,565	31,607	44,652	29,164	40,401	31,151	38,928	31,075	41,008	18
86,828	162,101	88,817	156,411	87,084	155,953	84,968	144,777	88,940	179,103	19
3,476	11,565	2,924	10,295	2,657	8,416	3,243	8,703	3,887	11,759	20
2,376	5,007	2,432	6,563	2,560	4,290	2,098	4,576	2,525	3,989	21
3,633	8,222	4,506	8,961	3,764	9,042	3,429	9,533	4,179	10,605	22
4,124	1,166	3,924	836	4,296	3,948	3,541	1,418	4,328	902	23
1,043	905	1,392	1,007	1,173	1,427	935	617	1,585	2,770	24
9,585	3,237	10,842	2,942	10,180	5,164	10,083	6,068	10,897	2,968	25
10,123	9,287	11,229	13,159	10,476	12,249	10,395	11,465	11,081	9,856	26
26,320	52,425	28,275	63,674	26,348	53,941	27,133	60,640	25,642	51,757	27
188,625	3,253,490	188,664	3,348,322	184,829	3,372,613	181,616	3,403,973	182,393	3,511,099	28
188,562	710,186	188,588	710,662	184,698	695,867	181,542	683,874	182,379	686,797	29
19,205	45,289	18,122	42,768	17,418	41,106	15,337	36,176	17,095	40,243	30
36,930	103,765	39,579	111,403	38,422	109,320	40,476	113,510	41,058	115,923	31
40,490	54,392	45,612	62,855	44,192	60,043	48,266	64,759	47,508	65,546	32
1,100	1,391	1,000	1,474	1,049	1,547	880	1,441	726	943	33
188,562	915,023	188,588	929,162	184,698	907,883	181,542	899,759	182,379	909,451	34
164,581	41,439	164,147	43,330	161,445	43,818	160,275	44,555	160,340	45,588	35
152,916	50,110	151,964	51,725	151,276	52,789	149,834	53,443	150,956	55,670	36
55,368	36,268	59,231	41,342	60,561	42,073	61,443	43,497	66,457	50,133	37
28,882	44,033	32,759	52,350	31,732	51,403	32,143	52,501	34,601	57,335	38
9,707	8,977	9,890	9,104	9,817	9,187	10,203	9,613	10,872	10,183	39
96,104	59,340	97,595	59,849	95,480	58,025	95,031	56,757	98,643	60,938	40
17,892	17,217	17,901	17,218	16,118	15,459	16,081	15,487	15,993	15,045	41
71,742	12,747	75,234	13,874	74,440	13,572	75,869	14,637	79,370	15,856	42
7,145	2,254	5,918	2,068	6,549	2,237	5,589	1,582	6,322	2,143	43
9,498	3,806	8,976	3,460	9,818	3,642	10,157	4,075	9,397	3,714	44
9,907	15,353	9,726	13,698	11,257	16,442	9,942	15,878	8,827	14,017	45
161,685	79,835	160,923	79,443	159,648	78,919	157,672	77,942	157,833	78,292	46
3,087	5,885	3,251	7,008	3,911	9,153	3,419	8,403	3,955	10,027	47
935	2,207	424	1,001	883	2,084	326	769	662	1,562	48
161,870	16,170	162,411	16,233	158,492	15,838	154,691	15,458	154,766	15,456	49
6,425	4,284	6,362	5,181	5,285	5,548	6,111	4,374	5,981	5,388	50
24,131	14,710	22,976	13,754	23,862	14,822	23,953	14,690	25,049	17,274	51
6,863	9,929	7,783	11,002	6,969	9,379	7,702	10,278	7,568	10,184	52
30,893	11,881	29,829	15,229	31,049	16,626	31,114	17,270	32,444	18,018	53
188,617	436,445	188,656	456,868	184,819	461,015	181,611	461,208	182,379	486,824	54
101	2,050	200	1,691	350	3,783	50	848	100	1,452	55
188,625	1,904,070	188,664	1,963,979	184,829	2,007,446	181,616	2,043,851	182,393	2,116,274	56
187,400	266,404	187,537	277,796	183,354	287,767	180,368	295,342	181,404	309,633	57
141,491	111,277	135,669	110,833	135,980	116,490	133,045	119,323	135,349	125,024	58
188,625	377,681	188,664	388,630	184,829	404,257	181,616	414,666	182,393	434,657	59
188,625	310,798	188,663	321,960	184,829	331,474	181,616	339,255	182,393	353,549	60
101	1,031	200	832	350	1,688	50	415	100	439	61
9,549	2,505	9,918	2,844	10,550	2,858	10,459	3,150	11,275	2,710	62
18,612	8,338	18,196	8,107	16,996	7,316	16,887	7,227	16,057	7,088	63
										64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

				\$19,500 to-\$20,000		\$15,000 to-\$20,000	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	167,094		1,872,787	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables .....	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	167,094		1,872,787	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	146,329	2,557,312	1,600,456	24,238,691
Commissions from Employment .....	5	Commissions d'emploi .....	5	3,721	24,757	40,451	254,292
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	4,441	6,778	48,126	91,325
Family Allowance .....	7	Allocations familiales .....	7	50,356	29,139	471,207	267,644
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	34,850	100,206	478,625	1,492,674
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	13,935	40,450	182,397	533,784
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	15,133	43,646	198,932	563,464
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite .....	11	13,966	99,784	163,462	1,050,771
Net Business Income .....	12	Revenu net d'entreprise .....	12	7,867	62,977	92,416	649,224
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,273	13,940	17,602	132,839
Net Commission Income .....	14	Revenu net de commissions .....	14	783	3,870	10,846	56,917
Net Farming Income .....	15	Revenu net d'agriculture .....	15	4,554	20,548	47,940	211,282
Net Fishing Income .....	16	Revenu net de pêche .....	16	370	3,920	5,371	43,465
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	9,830	13,644	102,806	111,409
Bond Interest .....	18	Intérêt obligataire .....	18	28,019	35,935	299,042	399,106
Bank Interest .....	19	Intérêt bancaire .....	19	81,410	149,090	867,443	1,576,314
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,041	8,283	31,607	100,907
Income from Trusts .....	21	Revenu de fiducie .....	21	2,398	5,514	23,151	49,055
Annuity Income .....	22	Revenu de rentes .....	22	3,342	8,561	39,384	90,887
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,116	2,076	39,597	18,865
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,320	1,428	12,548	13,262
Net Rental Income .....	25	Revenu net de location .....	25	9,222	3,740	104,149	54,441
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	8,778	12,018	101,356	104,335
Miscellaneous Income .....	27	Revenus divers .....	27	23,790	52,040	259,719	554,460
Total Income Assessed .....	28	Revenu total établi .....	28	167,094	3,299,653	1,872,787	32,657,412
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	167,086	629,794	1,872,111	7,052,603
Age Exemption .....	30	Exemption en raison d'âge .....	30	14,194	33,497	185,592	437,818
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent .....	31	37,291	105,365	382,355	1,070,751
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	46,728	65,369	434,527	590,715
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,000	1,228	9,730	13,837
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	167,086	835,253	1,872,111	9,165,724
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	148,419	42,985	1,628,657	415,655
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	138,808	52,304	1,512,225	501,759
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	62,651	49,394	552,120	373,106
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	34,325	59,448	305,222	482,032
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement .....	39	9,834	9,324	100,680	94,151
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	89,658	54,193	957,342	586,407
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	14,596	14,000	172,863	165,298
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	72,044	14,489	707,993	128,491
Education Deduction .....	43	Déduction relative aux études .....	43	5,712	1,848	66,075	21,614
Tuition Fees .....	44	Frais de scolarité .....	44	9,265	3,611	100,571	41,044
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	9,005	14,098	100,714	151,031
General Expense Allowance .....	46	Déduction générale pour frais .....	46	145,599	72,036	1,595,311	788,388
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	3,578	8,022	35,041	76,349
Disability Deduction .....	48	Déduction pour invalidité .....	48	430	1,015	6,591	15,460
Standard Deduction .....	49	Déduction forfaitaire .....	49	141,566	14,153	1,605,052	160,378
Medical Claims .....	50	Frais médicaux .....	50	5,956	5,825	63,562	51,471
Charitable Donations .....	51	Dons de charité .....	51	22,972	14,899	236,780	146,983
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	6,051	7,889	74,033	102,032
Other Deductions .....	53	Autres déductions .....	53	31,645	17,200	308,027	149,768
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	167,087	456,734	1,872,605	4,451,417
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	50	284	122	484
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	220	2,168	1,395	14,572
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	167,094	2,009,549	1,872,787	19,054,335
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	166,004	296,860	1,859,294	2,675,177
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	123,489	119,461	1,378,401	1,096,708
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	167,094	416,321	1,872,787	3,771,885
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	167,094	337,207	1,872,786	3,117,964
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	220	1,085	1,395	6,660
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	9,680	3,093	100,721	25,205
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	13,823	6,116	187,313	83,723

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$20,000 to-à \$20,500		\$20,500 to-à \$21,000		\$21,000 to-à \$21,500		\$21,500 to-à \$22,000		\$22,000 to-à \$22,500		P O I S E T E M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
160,689		161,658		157,555		151,629		152,338		1
160,689		161,658		157,555		151,629		152,338		2
	\$		\$		\$		\$		\$	3
141,259	2,522,766	143,858	2,639,956	139,127	2,617,361	134,396	2,568,088	136,500	2,712,152	4
3,286	24,122	4,815	31,860	4,008	27,272	4,762	39,966	3,523	32,509	5
5,334	7,869	5,102	11,980	4,224	9,181	4,021	9,691	4,542	9,897	6
47,455	27,088	47,472	28,300	49,407	28,969	47,927	28,511	47,779	26,886	7
37,152	110,267	34,552	97,861	34,669	94,984	31,702	91,868	30,972	86,045	8
12,489	36,189	12,019	35,478	11,557	34,201	11,723	33,601	11,915	34,628	9
14,109	40,996	14,254	41,573	13,714	39,384	14,267	41,224	13,516	39,207	10
12,684	91,051	12,274	90,166	12,156	91,764	13,627	104,091	11,420	95,340	11
7,687	62,127	6,643	48,314	6,495	56,223	7,201	54,663	5,969	38,218	12
1,787	16,699	2,056	17,901	1,549	13,520	1,172	12,379	1,370	12,525	13
1,449	8,263	690	5,853	993	3,027	939	7,937	916	2,875	14
3,699	20,761	4,547	25,383	3,997	21,669	3,534	6,412	3,412	19,230	15
300	3,385	330	4,075	420	5,237	393	4,871	344	5,121	16
10,185	12,761	10,474	14,897	11,621	20,057	11,640	21,274	10,940	15,694	17
27,089	36,976	27,765	37,400	26,670	42,559	26,699	35,154	28,123	38,315	18
78,448	138,180	77,750	131,732	78,909	146,960	75,571	136,227	75,386	137,421	19
2,749	8,149	2,953	10,164	2,362	7,877	2,620	8,255	2,186	4,558	20
2,110	3,795	2,719	2,603	2,298	4,013	1,953	2,546	2,211	5,722	21
3,504	9,412	3,451	8,726	3,340	11,833	3,706	9,073	3,493	11,203	22
4,166	2,221	4,265	803	3,160	1,122	3,629	647	2,910	864	23
1,410	611	1,506	1,099	1,480	1,338	1,452	2,066	968	766	24
10,092	5,390	10,103	1,784	9,990	6,902	9,410	6,727	8,228	2,587	25
10,397	12,001	10,630	8,216	10,778	12,872	9,752	10,196	9,855	9,015	26
24,801	52,725	26,150	57,827	24,951	49,593	24,595	62,058	23,676	48,625	27
160,689	3,253,802	161,658	3,353,951	157,555	3,347,918	151,629	3,297,527	152,338	3,389,405	28
160,680	605,447	161,619	609,019	157,516	593,613	151,625	571,303	152,296	573,922	29
13,029	30,742	12,370	29,188	11,757	27,735	12,023	28,374	12,015	28,355	30
38,054	108,974	38,670	108,664	39,296	110,945	38,821	109,203	38,001	105,938	31
44,800	62,319	45,833	65,183	47,376	65,429	45,682	63,880	44,824	59,989	32
1,300	1,900	750	1,368	1,310	1,852	768	1,155	760	1,245	33
160,680	809,382	161,619	813,422	157,516	799,573	151,625	773,915	152,296	769,451	34
143,656	41,754	145,968	42,752	141,028	41,659	135,708	40,144	137,197	40,784	35
133,678	50,886	137,094	53,212	131,254	51,603	127,585	50,254	129,893	52,420	36
59,883	47,465	62,755	51,634	62,234	52,059	59,965	53,474	65,465	57,053	37
33,430	60,223	34,610	62,867	34,708	60,759	33,233	61,004	35,249	65,206	38
9,588	9,353	10,980	10,420	10,192	9,653	9,364	8,774	9,949	9,555	39
86,864	53,064	87,075	52,745	87,511	54,063	83,366	51,673	85,113	52,220	40
13,622	13,041	13,110	12,417	12,611	12,047	14,096	13,467	11,975	11,591	41
72,727	14,630	71,828	14,851	72,287	15,463	72,114	15,911	75,152	16,928	42
4,737	1,591	6,310	2,538	6,569	2,327	6,405	2,191	5,488	1,990	43
7,467	2,893	8,737	3,501	8,937	2,990	8,725	3,396	8,464	3,274	44
8,481	14,148	7,385	11,907	7,292	11,069	6,760	10,945	7,303	12,185	45
140,509	69,547	143,340	71,066	138,688	68,776	133,848	66,217	135,414	67,267	46
3,506	7,367	4,413	9,169	4,108	8,563	4,617	10,362	3,905	9,635	47
664	1,498	670	1,581	750	1,761	479	1,130	370	873	48
136,187	13,612	137,703	13,764	131,874	13,181	128,092	12,803	128,300	12,826	49
4,278	2,724	5,147	3,706	5,401	5,495	4,465	3,418	3,341	3,299	50
23,012	16,368	21,638	14,497	23,266	16,004	21,705	15,282	22,205	16,478	51
6,354	7,265	6,783	7,903	6,395	6,673	5,981	7,368	6,585	8,022	52
29,403	17,734	29,136	20,221	32,120	18,841	30,502	21,428	31,942	21,557	53
160,681	445,162	161,655	460,753	157,553	452,988	151,625	449,240	152,330	463,162	54
								12	31	55
110	404	201	4,168	321	5,870	170	2,447			56
160,689	1,999,662	161,658	2,083,944	157,555	2,101,226	151,629	2,076,817	152,338	2,156,761	57
159,779	297,944	160,418	313,360	156,897	319,276	151,072	316,925	151,808	333,831	58
119,038	120,025	120,248	126,262	117,154	128,006	114,539	128,543	112,678	131,518	59
160,689	417,969	161,658	439,621	157,555	447,282	151,629	445,468	152,338	465,349	60
160,689	337,387	161,658	353,472	157,555	357,206	151,629	354,124	152,338	370,864	61
110	199	201	1,954	321	3,124	170	1,175			62
9,885	2,892	10,374	3,299	11,373	4,320	11,490	4,822	10,741	3,557	63
13,417	6,081	11,112	5,201	10,530	5,081	11,521	5,490	9,997	4,382	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$22,500 to-\$23,000		\$23,000 to-\$23,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	142,981	144,765	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	142,981	144,765	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	126,887	2,552,127	131,544
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,092	41,037	3,860
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	4,773	9,435	5,257
Family Allowance .....	7	Allocations familiales .....	7	44,920	26,339	51,249
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	28,214	77,321	29,145
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	11,444	33,562	8,178
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	12,692	35,933	9,132
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	11,670	96,022	9,647
Net Business Income .....	12	Revenu net d'entreprise .....	12	6,547	51,430	6,756
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,464	10,621	1,823
Net Commission Income .....	14	Revenu net de commissions .....	14	1,084	4,702	541
Net Farming Income .....	15	Revenu net d'agriculture .....	15	3,571	18,635	3,998
Net Fishing Income .....	16	Revenu net de pêche .....	16	446	5,267	334
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	11,606	25,689	11,191
Bond Interest .....	18	Intérêt obligataire .....	18	27,134	40,916	23,907
Bank Interest .....	19	Intérêt bancaire .....	19	73,428	133,388	71,313
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,849	11,416	2,294
Income from Trusts .....	21	Revenu de fiducie .....	21	2,098	4,056	1,775
Annuity Income .....	22	Revenu de rentes .....	22	3,694	10,265	2,595
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,256	462	3,084
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	955	1,382	1,248
Net Rental Income .....	25	Revenu net de location .....	25	9,954	1,790	9,895
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	10,161	10,895	8,439
Miscellaneous Income .....	27	Revenus divers .....	27	24,668	50,305	24,672
Total Income Assessed .....	28	Revenu total établi .....	28	142,981	3,252,994	144,765
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	142,943	538,829	144,758
Age Exemption .....	30	Exemption en raison d'âge .....	30	11,787	27,817	8,329
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	36,037	103,579	39,328
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	43,429	60,794	49,830
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	527	918	700
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	142,943	731,938	144,758
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	128,054	38,225	133,484
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	120,257	48,513	126,263
Registered Pension Plan		Cotisations à un régime enregistré				
Contributions .....	37	de pensions .....	37	60,813	57,221	59,632
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	32,929	61,394	33,641
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	10,372	9,709	11,050
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction .....	40	et gains en capital .....	40	82,261	50,775	78,693
Pension Income		Déduction relative au revenu				
Deduction .....	41	de pensions .....	41	12,472	12,072	10,102
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	70,019	16,491	75,099
Education Deduction .....	43	Déduction relative aux études .....	43	5,459	2,188	5,201
Tuition Fees .....	44	Frais de scolarité .....	44	9,009	3,141	9,480
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	6,806	12,203	6,994
General Expense Allowance .....	46	Déduction générale pour frais .....	46	125,672	62,357	131,006
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	3,986	10,346	4,307
Disability Deduction .....	48	Déduction pour invalidité .....	48	358	963	460
Standard Deduction .....	49	Déduction forfaitaire .....	49	118,404	11,839	121,136
Medical Claims .....	50	Frais médicaux .....	50	4,613	5,259	4,384
Charitable Donations .....	51	Dons de charité .....	51	22,617	17,351	21,151
Eligible Deductions Transferred		Déductions admissibles transférées				
from Spouse .....	52	d'un conjoint à l'autre .....	52	6,243	7,209	4,852
Other Deductions .....	53	Autres déductions .....	53	30,938	23,611	27,326
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	142,977	450,867	144,760
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55			
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	163	2,827	100
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	142,981	2,073,015	144,765
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	142,071	320,450	143,799
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	105,488	126,941	106,711
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	142,981	447,390	144,765
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	142,981	355,990	144,765
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	163	1,356	100
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	11,456	5,819	11,135
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	8,533	3,760	7,826

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$23,500 to-à \$24,000		\$24,000 to-à \$24,500		\$24,500 to-à \$25,000		\$25,000 to-à \$25,500		\$25,500 to-à \$26,000		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
138,506		138,440		134,005		1,482,566		260,075		1
138,506		138,440		134,005		1,482,566		260,075		2
	\$		\$		\$		\$		\$	3
124,112	2,629,986	125,249	2,699,240	121,217	2,696,289	1,324,149	26,375,757	237,934	5,438,844	4
3,573	39,590	4,506	45,361	4,464	40,588	40,889	355,979	7,264	77,070	5
4,128	7,229	4,623	8,121	4,410	8,185	46,414	90,648	9,265	14,069	6
46,635	26,770	47,523	29,129	47,393	28,825	477,760	282,136	95,048	58,243	7
27,417	71,220	25,929	67,896	24,211	60,445	303,963	835,475	48,606	120,310	8
9,595	27,238	8,456	23,960	8,062	23,517	105,438	306,727	14,514	42,004	9
11,401	31,164	10,126	30,207	8,682	24,510	121,893	349,957	16,698	47,172	10
9,893	74,517	9,416	78,430	8,819	81,232	111,606	880,459	16,449	139,674	11
6,127	41,531	6,737	53,453	6,574	46,882	66,736	493,877	11,987	78,928	12
1,857	16,131	1,823	15,794	2,256	28,790	17,157	164,502	3,126	30,186	13
1,013	6,992	737	6,165	1,022	4,231	9,384	55,459	1,809	14,163	14
3,706	26,216	3,407	20,928	3,379	19,234	37,250	198,282	6,809	38,406	15
360	3,687	492	6,844	352	3,217	3,766	46,214	591	8,569	16
10,692	17,957	11,230	22,486	10,308	18,709	109,887	189,931	19,870	48,240	17
26,167	37,282	23,368	32,846	21,522	32,914	258,444	367,725	46,785	65,069	18
70,371	137,884	72,182	119,520	69,821	119,198	743,179	1,322,039	136,721	234,427	19
2,549	9,470	2,700	8,286	1,426	4,407	24,688	78,332	4,438	15,833	20
2,364	3,581	2,143	5,128	1,571	1,703	21,242	36,854	4,342	8,677	21
3,134	9,987	3,741	10,498	2,547	7,476	33,205	94,924	4,698	13,190	22
3,663	1,684	2,470	1,502	2,594	482	33,197	10,481	7,136	3,810	23
1,276	1,839	1,240	370	1,039	1,286	12,574	11,493	2,282	1,310	24
8,829	6,299	9,164	651	9,372	6,397	95,037	41,282	16,663	6,137	25
9,079	11,482	9,097	14,386	8,847	9,291	97,035	108,561	18,354	22,062	26
23,715	49,279	24,133	55,718	22,910	48,539	244,271	525,927	45,871	103,731	27
138,506	3,289,017	138,440	3,356,918	134,005	3,316,346	1,482,566	33,223,023	260,075	6,630,123	28
138,490	521,861	138,433	521,880	133,955	504,948	1,482,315	5,586,401	259,933	979,722	29
9,724	22,949	8,656	20,428	8,366	19,744	108,056	254,989	14,755	34,822	30
36,560	103,088	39,752	113,421	37,354	106,632	381,873	1,082,386	74,868	212,887	31
45,645	61,763	47,040	66,756	46,474	66,940	460,933	644,392	94,056	132,967	32
630	1,052	798	1,680	727	1,116	8,264	13,428	1,434	2,056	33
138,490	710,713	138,433	724,165	133,955	699,380	1,482,315	7,581,596	259,933	1,362,454	34
126,462	38,156	127,091	38,443	123,077	37,282	1,341,725	399,344	241,776	72,855	35
118,771	48,610	119,526	49,186	116,133	48,050	1,260,454	504,222	228,832	94,886	36
63,179	62,591	60,701	60,960	62,019	63,522	616,646	561,203	124,095	132,480	37
34,072	64,220	32,027	62,892	33,600	65,981	337,499	627,858	65,321	128,033	38
9,132	8,673	9,060	8,721	9,300	8,811	98,986	93,826	19,439	18,484	39
77,518	48,154	78,827	47,955	75,856	45,215	823,084	502,933	150,319	91,259	40
10,279	9,943	10,318	9,804	9,402	9,140	117,987	113,094	17,628	16,990	41
70,756	16,864	71,395	17,678	69,691	17,484	721,068	163,766	143,715	37,607	42
5,610	1,893	6,432	2,201	5,313	1,931	57,524	20,642	11,210	4,073	43
7,563	2,878	8,589	3,408	8,919	2,736	85,890	32,869	15,622	5,394	44
5,420	10,177	6,070	10,421	5,319	9,121	67,833	112,830	9,366	16,284	45
123,448	61,375	124,225	61,616	120,488	59,940	1,316,638	653,263	236,829	117,828	46
4,377	10,602	5,369	15,104	4,066	10,720	42,654	102,473	8,855	20,665	47
680	1,485	227	536	500	1,110	5,145	12,014	956	2,256	48
114,453	11,439	117,227	11,722	113,269	11,325	1,246,645	124,621	214,694	21,466	49
4,870	3,602	3,391	2,721	2,792	3,766	42,682	37,853	8,276	8,164	50
22,148	15,600	19,924	14,722	19,488	13,940	217,154	155,043	41,560	30,512	51
6,074	6,418	6,246	6,721	5,284	5,609	60,797	68,370	12,712	12,631	52
28,477	24,835	29,399	25,418	27,860	24,008	297,103	218,116	55,824	49,215	53
138,490	447,516	138,439	450,229	134,003	439,690	1,482,513	4,504,341	260,019	881,083	54
						20	56			55
19	76	137	2,428	300	2,701	1,520	21,419	300	4,179	56
138,506	2,130,858	138,440	2,184,954	134,005	2,179,979	1,482,566	21,158,449	260,075	4,390,765	57
137,900	336,814	137,826	347,696	133,547	351,032	1,475,117	3,277,390	258,652	712,320	58
102,358	132,512	103,240	137,115	99,464	137,708	1,100,918	1,302,529	194,138	278,401	59
138,506	469,326	138,440	484,811	134,005	488,740	1,482,566	4,579,919	260,075	990,721	60
138,506	371,786	138,440	382,501	134,005	384,823	1,482,566	3,644,645	260,075	778,920	61
19	39	137	919	300	1,144	1,520	10,159	300	1,781	62
10,624	4,067	10,937	5,069	9,987	4,240	108,002	42,704	19,370	10,925	63
8,186	3,849	7,076	3,365	6,288	3,151	94,486	43,915	11,624	5,986	64

## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

				\$26,000 to-\$27,000		\$27,000 to-\$28,000	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	251,878		238,085	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables .....	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	251,878		238,085	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	230,728	5,541,865	219,558	5,485,921
Commissions from Employment .....	5	Commissions d'emploi .....	5	7,486	79,323	6,327	78,538
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	8,118	16,301	9,056	13,307
Family Allowance .....	7	Allocations familiales .....	7	96,920	57,705	96,826	57,480
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	41,507	96,930	36,298	82,920
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	13,561	38,539	13,019	37,132
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	16,180	44,920	14,322	41,813
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite .....	11	17,127	157,743	14,924	137,237
Net Business Income .....	12	Revenu net d'entreprise .....	12	9,540	59,750	9,627	65,013
Net Professional Income .....	13	Revenu net de profession libérale .....	13	3,130	29,388	2,636	23,228
Net Commission Income .....	14	Revenu net de commissions .....	14	1,594	12,616	1,295	7,009
Net Farming Income .....	15	Revenu net d'agriculture .....	15	5,640	34,064	5,807	35,712
Net Fishing Income .....	16	Revenu net de pêche .....	16	460	5,244	492	7,784
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	19,265	37,655	19,550	48,361
Bond Interest .....	18	Intérêt obligataire .....	18	46,045	71,511	44,941	58,944
Bank Interest .....	19	Intérêt bancaire .....	19	130,859	230,965	127,805	204,931
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	3,138	10,015	4,338	13,684
Income from Trusts .....	21	Revenu de fiducie .....	21	3,845	7,594	3,099	4,927
Annuity Income .....	22	Revenu de rentes .....	22	4,692	14,662	4,625	14,231
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	6,291	3,112	6,706	3,574
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	2,988	3,236	2,451	2,839
Net Rental Income .....	25	Revenu net de location .....	25	17,777	15,679	18,122	7,368
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	17,519	15,060	18,689	23,840
Miscellaneous Income .....	27	Revenus divers .....	27	41,272	88,979	40,673	91,119
Total Income Assessed .....	28	Revenu total établi .....	28	251,878	6,672,854	238,085	6,546,912
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	251,870	949,124	238,011	897,243
Age Exemption .....	30	Exemption en raison d'âge .....	30	14,015	33,075	13,227	31,212
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent .....	31	75,168	215,980	71,095	203,314
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	96,247	135,348	97,192	138,720
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,462	2,908	1,680	2,938
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	251,870	1,336,436	238,011	1,273,428
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	233,551	70,495	222,460	67,184
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	222,252	93,954	211,270	90,121
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	127,414	144,715	122,804	148,101
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	65,233	132,636	64,704	131,466
Registered Home Ownership Interest, Dividends and Capital Gains Deduction .....	39	Régime enregistré d'épargne-logement .....	39	17,649	16,697	15,763	15,053
Pension Income Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	144,518	85,277	140,801	81,441
Union and Professional Dues .....	41	Déduction relative au revenu de pensions .....	41	17,640	17,074	15,755	15,183
Education Deduction .....	42	Cotisations syndicales et prof. .....	42	142,959	39,072	140,680	39,527
Tuition Fees .....	43	Déduction relative aux études .....	43	10,610	3,902	10,597	3,980
Child Care Expenses .....	44	Frais de scolarité .....	44	16,108	5,044	14,876	4,408
General Expense Allowance .....	45	Frais de garde d'enfants .....	45	9,272	17,038	8,589	16,055
Other Expenses of Employment .....	46	Déduction générale pour frais .....	46	229,520	114,035	217,990	108,491
Disability Deduction .....	47	Autres frais découlant d'un emploi .....	47	8,882	21,461	8,675	25,115
Standard Deduction .....	48	Déduction pour invalidité .....	48	1,210	2,969	680	1,515
Medical Claims .....	49	Déduction forfaitaire .....	49	205,584	20,547	195,725	19,572
Charitable Donations .....	50	Frais médicaux .....	50	6,693	8,740	6,096	6,415
Eligible Deductions Transferred from Spouse .....	51	Dons de charité .....	51	43,258	32,169	39,440	27,904
Other Deductions .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	10,693	11,817	11,673	11,787
Total Deductions (Item 35-53) .....	53	Autres déductions .....	53	55,529	51,416	59,035	53,471
Forward Averaging Income Deduction .....	54	Total des déductions (Postes 35 à 53) .....	54	251,876	889,057	238,079	866,797
Forward Averaging Withdrawal Amount .....	55	Déduction relative au revenu étalé .....	55	50	100	71	54
Taxable Income Assessed .....	56	Retrait du montant d'étalement .....	56	150	800	153	320
Net Federal Tax Payable .....	57	Revenu imposable établi .....	57	251,878	4,448,064	238,085	4,406,477
Net Provincial Tax Payable .....	58	Impôt fédéral net à payer .....	58	250,615	734,717	237,403	737,431
Total Net Tax Payable .....	59	Impôt provincial net à payer .....	59	188,797	288,034	181,566	293,687
Basic Federal Tax .....	60	Impôt total net à payer .....	60	251,878	1,022,750	238,085	1,031,118
Forward Averaging Tax Credit .....	61	Impôt fédéral de base .....	61	251,878	799,555	238,085	798,541
Dividend Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	150	401	153	16
Child Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	18,814	8,531	19,002	10,877
	64	Crédit d'impôt pour enfants .....	64	9,742	4,309	8,297	3,997

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$28,000 to-\$29,000		\$29,000 to-\$30,000		\$25,000 to-\$30,000		\$30,000 to-\$31,000		\$31,000 to-\$32,000		P O S I T I O N E T E M P L E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
230,352		214,259		1,194,649		190,528		179,969		1
230,352		214,259		1,194,649		190,528		179,969		2
	\$		\$		\$		\$		\$	3
212,601	5,487,486	197,908	5,291,508	1,098,729	27,245,623	175,853	4,899,590	167,479	4,794,834	4
7,081	87,733	7,245	75,854	35,403	398,519	4,690	66,488	5,000	71,041	5
7,429	12,538	7,859	11,961	41,727	68,175	6,268	8,368	5,460	9,235	6
96,101	59,128	90,053	55,138	474,948	287,693	85,158	52,200	79,626	49,702	7
33,489	73,343	28,946	62,390	188,846	435,893	24,516	52,118	22,784	47,941	8
11,582	32,901	10,434	30,481	63,110	181,057	9,220	27,033	8,549	24,664	9
13,612	38,211	12,106	33,575	72,918	205,690	10,687	31,402	9,467	26,846	10
14,545	125,234	12,165	108,471	75,210	668,359	11,802	111,530	10,140	99,781	11
9,721	72,386	9,955	71,532	50,830	347,609	8,853	64,454	7,442	52,730	12
3,794	46,084	2,889	27,118	15,575	156,004	2,170	30,152	3,129	35,887	13
1,091	4,258	1,537	9,905	7,326	47,951	1,006	8,812	1,446	10,731	14
5,509	35,191	5,392	35,955	29,157	179,328	4,975	30,437	5,059	25,941	15
510	9,230	550	9,948	2,607	40,776	250	4,126	312	6,100	16
20,308	60,635	20,861	57,307	99,854	252,196	18,878	50,088	18,641	53,456	17
45,547	61,847	41,385	60,935	224,703	318,306	37,178	48,396	35,837	51,796	18
123,435	198,374	123,022	214,184	641,842	1,082,881	108,894	190,965	102,883	177,548	19
3,080	13,817	4,165	13,449	19,154	66,798	3,370	9,475	3,077	11,900	20
3,930	12,290	3,941	6,771	19,157	40,258	3,939	10,745	3,933	6,618	21
4,639	14,446	4,572	14,216	23,226	70,745	4,536	14,748	4,143	12,622	22
6,592	1,632	6,008	3,608	32,733	15,736	5,952	2,527	3,879	3,666	23
2,834	2,328	1,725	1,988	12,280	11,700	2,664	4,108	2,172	1,682	24
16,881	7,250	17,244	13,442	86,687	49,877	16,739	2,482	14,213	12,104	25
18,193	24,720	16,987	22,123	89,742	107,806	15,645	20,122	14,547	14,580	26
42,133	83,538	38,923	88,348	208,872	455,715	33,023	68,079	33,235	65,740	27
230,352	6,564,599	214,259	6,320,207	1,194,649	32,734,697	190,528	5,808,446	179,969	5,667,145	28
230,334	868,147	214,253	807,517	1,194,401	4,501,753	190,512	717,712	179,941	678,201	29
11,880	28,033	10,635	25,095	64,512	152,238	9,370	22,113	8,867	20,926	30
72,387	207,675	65,510	186,432	359,028	1,026,287	61,294	175,569	60,771	173,690	31
96,642	139,333	89,881	129,312	474,018	675,681	85,633	124,162	81,183	120,739	32
1,150	1,740	1,430	2,114	7,160	11,756	1,052	1,417	1,249	1,991	33
230,334	1,244,927	214,253	1,150,471	1,194,401	6,367,715	190,512	1,040,973	179,941	995,546	34
216,159	65,718	200,964	61,162	1,114,910	337,414	178,344	54,330	169,526	51,658	35
204,911	87,994	190,159	81,830	1,057,424	448,784	169,035	73,255	160,751	69,776	36
121,710	146,416	116,030	146,628	612,053	718,341	103,239	133,191	98,348	131,844	37
69,362	143,904	68,714	146,370	333,334	682,409	60,377	129,715	58,326	129,017	38
16,470	15,801	17,040	16,669	86,360	82,704	12,776	12,334	12,450	12,005	39
137,593	81,372	135,151	81,508	708,382	420,857	120,002	70,456	113,752	68,823	40
15,239	14,502	12,785	12,136	79,047	75,885	11,809	11,482	10,166	9,787	41
134,829	38,685	128,532	37,708	690,715	192,598	114,096	34,037	107,884	32,452	42
10,133	3,573	10,905	4,118	53,455	19,646	12,099	4,526	10,493	3,939	43
13,694	4,949	13,570	4,792	73,870	24,587	11,754	3,831	11,968	3,873	44
5,799	10,835	6,289	12,348	39,315	72,564	5,710	9,886	4,845	8,672	45
211,205	105,152	196,099	97,519	1,091,643	543,025	175,078	87,292	166,074	82,726	46
9,284	24,128	9,370	23,305	45,066	114,674	6,976	17,142	7,906	24,349	47
514	1,213	518	1,222	3,872	9,174	780	1,952	584	1,378	48
185,583	18,553	171,536	17,150	973,122	97,288	148,758	14,865	141,375	14,134	49
5,843	5,045	5,420	7,257	32,328	35,621	4,617	4,293	4,477	4,119	50
42,338	31,500	40,348	31,043	206,944	153,128	40,026	33,523	36,728	31,724	51
10,046	10,184	11,424	10,361	56,548	56,780	10,729	9,440	9,498	8,860	52
54,871	50,286	51,807	46,939	277,066	251,328	48,370	41,923	54,003	51,286	53
230,346	859,809	214,257	840,066	1,194,577	4,336,806	190,518	747,473	179,965	740,421	54
100	1,309			221	1,952	116	621	18	221	55
250	2,401	320	2,355	1,172	10,054	280	3,200	210	2,308	56
230,352	4,460,957	214,259	4,332,027	1,194,649	22,038,285	190,528	4,022,582	179,969	3,933,269	57
229,424	754,805	213,387	742,663	1,189,481	3,681,936	189,828	702,840	179,246	692,338	58
177,753	302,052	162,227	291,893	904,481	1,454,067	147,921	280,924	141,657	278,614	59
230,352	1,056,857	214,259	1,034,557	1,194,649	5,136,003	190,528	983,764	179,969	970,952	60
230,352	814,669	214,259	799,865	1,194,649	3,991,557	190,528	752,242	179,969	741,339	61
250	1,302	320	1,136	1,172	4,782	280	1,630	210	1,145	62
19,962	13,482	20,592	12,566	97,740	56,377	18,438	11,146	18,487	12,074	63
8,854	4,437	7,025	3,388	45,542	22,113	6,587	2,657	5,099	2,392	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

			\$32,000 to-\$33,000		\$33,000 to-\$34,000	
	ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	166,651	150,111	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	166,651	150,111	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	155,194	4,559,441	139,617
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,577	65,690	4,525
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	5,270	12,403	4,161
Family Allowance .....	7	Allocations familiales .....	7	76,455	47,570	72,390
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	20,792	42,759	16,527
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	7,205	20,074	7,234
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	8,700	24,227	8,821
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	10,002	99,636	8,348
Net Business Income .....	12	Revenu net d'entreprise .....	12	7,686	39,694	7,048
Net Professional Income .....	13	Revenu net de commissions .....	13	2,890	40,082	2,483
Net Commission Income .....	14	Revenu net d'agriculture .....	14	1,120	10,086	1,445
Net Farming Income .....	15	Revenu net de pêche .....	15	5,064	36,192	4,257
Net Fishing Income .....	16	Montant imposable des dividendes .....	16	280	7,170	292
Taxable Amount of Dividends .....	17	Intérêt obligataire .....	17	16,892	51,451	17,300
Bond Interest .....	18	Intérêt bancaire .....	18	33,593	51,572	31,130
Bank Interest .....	19	Intérêt hypothécaire .....	19	98,823	173,523	88,776
Mortgage Interest .....	20	Revenu de fiducie .....	20	2,433	11,634	3,253
Income from Trusts .....	21	Revenu de rentes .....	21	2,579	6,014	2,875
Annuity Income .....	22	Autres placements au Canada .....	22	3,379	14,139	3,519
Other Canadian Investment Income .....	23	Revenu de placements étrangers .....	23	4,800	1,467	4,982
Foreign Investment Income .....	24	Revenu net de location .....	24	2,253	955	2,051
Net Rental Income .....	25	Gains en capital imposables .....	25	12,478	7,146	12,244
Taxable Capital Gains .....	26	Revenus divers .....	26	14,341	15,932	14,744
Miscellaneous Income .....	27	Revenu total établi .....	27	30,866	74,789	27,443
Total Income Assessed .....	28		28	166,651	5,413,646	150,111
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	166,565	627,755	150,107
Age Exemption .....	30	Exemption en raison d'âge .....	30	7,406	17,478	7,318
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	58,563	170,018	53,626
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	76,598	111,715	73,402
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,190	2,047	846
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	166,565	929,014	150,107
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	157,021	47,764	141,206
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	149,596	65,046	134,368
Registered Pension Plan		Cotisations à un régime enregistré				
Contributions .....	37	de pensions .....	37	91,059	127,127	85,762
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	59,304	130,254	52,936
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	12,680	12,415	10,992
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction .....	40	et gains en capital .....	40	107,923	64,129	97,891
Pension Income		Déduction relative au revenu				
Deduction .....	41	de pensions .....	41	10,687	10,299	9,004
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	97,815	29,975	90,589
Education Deduction .....	43	Déduction relative aux études .....	43	9,519	3,673	11,209
Tuition Fees .....	44	Frais de scolarité .....	44	10,849	3,490	9,467
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	4,211	8,362	3,649
General Expense Allowance .....	46	Déduction générale pour frais .....	46	153,641	76,342	138,318
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	7,524	19,446	7,124
Disability Deduction .....	48	Déduction pour invalidité .....	48	567	1,232	290
Standard Deduction .....	49	Déduction forfaitaire .....	49	130,157	13,014	115,920
Medical Claims .....	50	Frais médicaux .....	50	3,397	3,596	4,274
Charitable Donations .....	51	Dons de charité .....	51	35,106	31,566	32,490
Eligible Deductions Transferred		Déductions admissibles transférées				
from Spouse .....	52	d'un conjoint à l'autre .....	52	8,811	8,347	8,244
Other Deductions .....	53	Autres déductions .....	53	53,086	50,531	49,083
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	166,635	706,609	150,109
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé. ....	55	52	120	50
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	383	5,394	256
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	166,651	3,783,305	150,111
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	165,819	674,889	149,699
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	130,820	270,337	116,015
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	166,651	945,227	150,111
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	166,651	720,473	150,111
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	383	2,373	256
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	16,531	11,637	17,144
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	5,385	2,144	4,209

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$34,000 to-à \$35,000		\$35,000 to-à \$37,500		\$37,500 to-à \$40,000		\$30,000 to-à \$40,000		\$40,000 to-à \$45,000		P I O T S E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
139,956		302,106		244,254		1,373,575		347,342		1
139,956		302,106		244,254		1,373,575		347,342		2
										3
	\$		\$		\$		\$		\$	
129,308	4,051,844	279,583	9,153,049	225,858	7,863,981	1,272,892	39,582,235	317,617	11,965,073	4
5,075	82,297	10,774	162,220	7,802	149,850	42,443	661,594	12,702	261,012	5
3,296	6,722	7,019	11,731	5,052	8,689	36,519	66,796	6,358	10,458	6
67,130	42,528	148,271	94,709	119,218	76,145	648,248	406,913	179,696	117,645	7
14,201	28,621	29,289	60,677	19,917	41,608	148,026	306,428	23,547	49,388	8
6,918	20,002	13,956	39,675	11,826	34,324	64,908	186,594	20,534	58,635	9
7,896	22,596	16,149	46,762	13,347	37,900	75,067	215,140	20,103	57,786	10
8,556	83,830	20,150	209,531	14,986	158,672	83,984	838,806	22,692	248,203	11
6,269	31,544	13,854	100,296	11,995	85,120	63,147	413,128	16,916	109,182	12
2,909	44,738	6,830	101,656	5,795	88,693	26,205	369,943	11,713	194,227	13
1,236	12,225	2,214	18,287	1,537	13,421	10,007	81,344	3,095	24,223	14
3,683	26,564	8,811	47,099	7,528	54,725	39,377	251,348	12,137	120,367	15
296	6,363	593	10,287	430	10,175	2,453	48,641	400	10,633	16
18,289	53,277	43,320	144,089	40,855	162,382	174,175	564,404	71,784	360,115	17
30,509	42,332	69,226	114,395	57,417	104,303	294,890	460,577	86,840	156,332	18
84,995	150,847	189,101	361,607	156,974	312,103	830,446	1,534,177	234,678	507,768	19
2,860	12,822	5,611	19,002	4,922	18,996	25,526	95,552	8,592	34,879	20
3,260	6,116	8,805	16,953	6,611	17,445	32,002	67,511	10,886	34,830	21
3,587	11,218	7,444	27,959	6,555	20,304	33,163	115,264	10,844	42,357	22
4,010	3,934	11,174	3,773	10,356	4,079	45,153	21,947	14,184	10,832	23
3,743	5,540	6,279	7,269	4,568	4,998	23,730	26,010	9,803	8,062	24
10,221	3,407	27,668	7,569	22,721	9,579	116,284	43,587	33,302	26,931	25
15,213	20,611	33,947	42,626	31,327	46,438	139,764	175,221	53,772	83,934	26
25,128	64,052	58,679	138,364	46,592	122,803	254,966	597,101	67,928	200,281	27
139,956	4,827,216	302,106	10,939,584	244,254	9,446,730	1,373,575	47,130,262	347,342	14,693,154	28
139,849	527,070	302,060	1,138,134	244,212	920,352	1,373,246	5,174,977	347,272	1,308,707	29
7,130	16,822	14,262	33,658	12,031	28,384	66,384	156,653	20,809	49,098	30
52,000	147,595	110,643	318,891	89,214	255,971	486,111	1,395,955	134,083	382,496	31
68,882	101,406	151,117	223,995	123,014	185,989	659,829	974,498	187,417	288,195	32
714	1,065	1,730	3,323	1,420	2,763	8,204	13,671	2,620	4,330	33
139,849	793,958	302,060	1,718,002	244,212	1,393,460	1,373,246	7,715,754	347,272	2,032,825	34
131,317	40,025	284,327	86,767	229,091	69,974	1,290,832	393,521	323,841	99,171	35
124,988	54,808	266,126	117,062	213,589	94,233	1,218,453	533,148	299,939	132,667	36
81,956	122,700	174,504	272,407	143,344	244,942	778,212	1,156,798	203,878	388,607	37
52,862	116,504	118,588	271,879	103,523	233,274	505,916	1,126,103	160,252	377,874	38
7,640	7,570	19,302	18,629	13,107	12,747	88,937	86,425	16,386	16,104	39
94,070	57,838	207,729	131,475	172,094	110,055	913,461	562,660	255,575	170,582	40
8,706	8,322	20,875	19,999	15,226	14,600	86,473	83,027	23,248	22,302	41
80,965	25,759	171,099	54,787	136,438	45,210	798,886	250,383	186,138	64,169	42
9,983	3,814	20,239	7,687	18,778	7,104	92,320	35,363	31,007	12,269	43
10,700	3,296	21,734	8,283	17,295	6,019	93,767	32,564	22,409	8,426	44
2,885	5,226	6,931	13,373	3,890	7,024	32,120	59,496	5,695	10,360	45
128,259	63,947	277,170	138,014	223,194	111,184	1,261,734	628,470	313,807	156,328	46
7,964	20,918	15,505	43,754	14,169	47,710	67,168	192,588	19,373	75,740	47
205	484	808	1,905	920	2,296	4,150	9,922	1,021	2,410	48
105,100	10,506	223,011	22,289	176,939	17,688	1,041,260	104,087	236,241	23,616	49
2,851	4,240	5,946	7,273	5,508	7,399	31,070	36,506	9,111	14,575	50
33,976	28,352	77,341	63,803	65,811	59,369	321,478	273,709	108,529	97,407	51
8,820	7,840	19,007	17,052	18,002	16,368	83,111	75,865	27,397	22,431	52
50,309	55,200	111,347	116,157	94,184	104,674	460,382	466,080	144,254	199,289	53
139,901	637,349	302,098	1,412,594	244,224	1,211,870	1,373,450	6,106,717	347,313	1,894,326	54
		189	680	252	2,159	677	4,001	532	4,863	55
381	2,542	688	4,957	338	4,467	2,540	26,932	1,037	16,285	56
139,956	3,398,457	302,106	7,813,278	244,254	6,843,718	1,373,575	33,330,773	347,342	10,777,440	57
139,609	617,819	300,900	1,444,370	243,025	1,288,258	1,368,126	6,059,284	345,591	2,068,696	58
109,653	246,520	234,983	569,689	194,581	513,163	1,075,630	2,410,099	279,353	830,139	59
139,956	864,340	302,106	2,014,059	244,254	1,801,421	1,373,575	8,469,382	347,342	2,898,836	60
139,956	657,038	302,106	1,529,663	244,254	1,358,110	1,373,575	6,438,398	347,342	2,171,918	61
381	1,275	688	2,188	338	2,212	2,540	12,770	1,037	7,119	62
17,927	12,053	42,508	32,059	40,266	36,542	171,301	126,514	70,379	79,565	63
3,350	1,296	5,394	1,760	2,154	800	32,174	12,652	2,796	630	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

				\$45,000 to à \$50,000		\$40,000 to à \$50,000	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	198,957		546,299	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	198,957		546,299	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	179,625	7,339,195	497,242	19,304
Commissions from Employment .....	5	Commissions d'emploi .....	5	7,325	168,773	20,027	429
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	3,568	10,845	9,926	21
Family Allowance .....	7	Allocations familiales .....	7	102,450	67,404	282,146	185
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	11,031	26,753	34,578	76
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	11,781	33,371	32,315	92
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	12,836	35,765	32,939	93
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	13,199	144,216	35,891	392
Net Business Income .....	12	Revenu net d'entreprise .....	12	11,783	88,510	28,699	197
Net Professional Income .....	13	Revenu net de profession libérale .....	13	9,938	214,511	21,651	408
Net Commission Income .....	14	Revenu net de commissions .....	14	2,148	23,706	5,243	47
Net Farming Income .....	15	Revenu net d'agriculture .....	15	7,381	82,589	19,518	202
Net Fishing Income .....	16	Revenu net de pêche .....	16	420	10,807	820	21
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	52,580	340,465	124,364	700
Bond Interest .....	18	Intérêt obligataire .....	18	56,681	120,646	143,521	276
Bank Interest .....	19	Intérêt bancaire .....	19	143,784	364,418	378,462	872
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	6,452	30,496	15,044	65
Income from Trusts .....	21	Revenu de fiducie .....	21	8,303	21,258	19,189	56
Annuity Income .....	22	Revenu de rentes .....	22	6,932	29,143	17,776	71
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	9,967	6,842	24,151	17
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	7,884	7,731	17,687	15
Net Rental Income .....	25	Revenu net de location .....	25	21,992	18,832	55,294	45
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	40,580	76,032	94,352	159
Miscellaneous Income .....	27	Revenus divers .....	27	40,145	149,202	108,073	349
Total Income Assessed .....	28	Revenu total établi .....	28	198,957	9,411,512	546,299	24,104
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	198,879	749,426	546,151	2,058
Age Exemption .....	30	Exemption en raison d'âge .....	30	12,117	28,593	32,926	77
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	75,404	217,895	209,487	600
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	107,354	167,111	294,771	455
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,005	1,072	3,623	5
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	198,879	1,164,097	546,151	3,196
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	184,591	57,130	508,432	156
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	165,071	72,819	465,010	205
Registered Pension Plan		Cotisations à un régime enregistré					
Contributions .....	37	de pensions .....	37	111,624	237,959	315,502	626
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	101,143	265,160	261,395	643
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	8,728	8,560	25,114	24
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction .....	40	et gains en capital .....	40	154,711	109,605	410,286	280
Pension Income		Déduction relative au revenu					
Deduction .....	41	de pensions .....	41	13,525	13,068	36,773	35
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	97,256	33,707	283,394	97
Education Deduction .....	43	Déduction relative aux études .....	43	20,275	8,006	51,282	20
Tuition Fees .....	44	Frais de scolarité .....	44	13,047	5,200	35,456	13
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	3,289	5,634	8,984	15
General Expense Allowance .....	46	Déduction générale pour frais .....	46	177,591	88,228	491,398	244
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	11,492	44,321	30,865	120
Disability Deduction .....	48	Déduction pour invalidité .....	48	630	1,482	1,649	3
Standard Deduction .....	49	Déduction forfaitaire .....	49	126,577	12,650	362,818	36
Medical Claims .....	50	Frais médicaux .....	50	4,700	11,087	13,811	25
Charitable Donations .....	51	Dons de charité .....	51	71,152	63,924	179,681	161
Eligible Deductions Transferred		Déductions admissibles transférées					
from Spouse .....	52	d'un conjoint à l'autre .....	52	17,650	12,979	45,047	35
Other Deductions .....	53	Autres déductions .....	53	91,671	160,318	235,925	359
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	198,945	1,211,837	546,258	3,106
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	380	2,990	912	7
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,260	22,443	2,294	38
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	198,947	7,055,038	546,289	17,832
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	197,971	1,396,764	543,562	3,465
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	160,852	559,157	440,205	1,389
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	198,957	1,955,921	546,299	4,854
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	198,947	1,458,570	546,289	3,630
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,260	10,416	2,294	17
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	51,560	75,676	121,939	155
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	730	171	3,530	1

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$50,000 to-à \$60,000		\$60,000 to-à \$70,000		\$70,000 to-à \$80,000		\$80,000 to-à \$90,000		\$90,000 to-à \$100,000		P O T E N T I A L E S
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
200,563		94,482		50,488		31,915		21,481		1
200,563		94,482		50,488		31,915		21,481		2
	\$		\$		\$		\$		\$	3
173,548	7,755,259	75,105	3,620,346	37,598	1,909,010	23,042	1,278,665	14,753	855,754	4
10,136	269,849	6,095	242,826	3,588	171,876	1,864	89,805	1,484	79,607	5
2,874	7,151	1,564	4,672	994	4,306	690	2,173	590	4,859	6
99,109	65,516	42,877	28,515	22,970	15,205	14,088	9,462	9,277	6,125	7
9,818	24,504	3,673	8,720	1,396	3,864	515	1,511	413	851	8
14,964	42,623	9,051	26,233	5,434	15,442	3,591	10,633	2,803	7,843	9
15,011	44,090	8,680	25,828	5,066	15,281	3,367	10,520	2,514	7,168	10
15,044	182,291	7,830	96,596	3,982	63,479	2,333	34,946	1,580	25,686	11
12,054	118,794	7,026	63,278	4,012	41,540	3,044	17,717	2,636	23,079	12
15,159	388,187	10,372	421,097	8,762	434,594	6,737	409,616	5,702	394,012	13
2,094	33,577	1,527	19,996	988	7,729	580	4,530	250	5,293	14
8,937	116,617	4,903	76,004	2,816	56,608	2,022	28,538	1,366	27,715	15
440	14,924	148	6,537	66	4,208	97	2,804	37	2,192	16
67,312	663,177	42,598	695,401	26,544	493,859	18,679	424,887	12,776	311,763	17
60,687	139,822	28,861	99,226	15,160	58,649	10,021	37,166	6,953	26,538	18
152,051	485,179	75,059	298,207	41,562	188,264	26,672	138,311	18,373	102,361	19
7,584	35,868	5,298	35,831	2,863	20,031	1,986	14,131	1,425	10,194	20
10,774	31,146	6,978	21,911	4,503	18,307	3,310	14,010	2,466	8,529	21
10,018	54,394	7,504	43,828	4,880	31,696	3,290	24,348	2,639	17,138	22
10,544	17,319	7,167	9,012	3,510	10,569	2,884	11,184	1,974	5,302	23
10,003	16,570	6,830	13,305	4,706	11,116	3,854	7,163	2,336	5,656	24
23,440	41,334	13,280	29,036	8,453	35,686	5,474	15,994	3,930	12,078	25
49,992	116,603	29,218	98,459	17,924	78,946	12,875	63,201	9,109	58,633	26
44,190	211,901	20,208	112,237	11,252	77,114	6,972	49,366	4,814	35,448	27
200,563	10,876,694	94,482	6,097,099	50,488	3,767,379	31,915	2,700,680	21,481	2,033,824	28
200,398	754,475	94,424	355,272	50,459	189,847	31,856	119,962	21,440	80,699	29
15,306	36,055	9,226	21,771	5,542	13,078	3,708	8,750	2,873	6,780	30
78,155	221,500	33,082	91,990	16,702	46,066	10,280	29,236	6,440	17,780	31
104,831	168,094	47,104	76,362	25,482	40,603	15,888	26,807	10,465	17,455	32
1,420	2,050	456	687	184	256	123	190	92	138	33
200,398	1,182,175	94,424	546,082	50,459	289,849	31,856	184,945	21,440	122,853	34
181,667	56,887	80,778	26,270	42,584	14,472	26,605	9,370	17,889	6,549	35
153,789	67,399	61,871	26,677	28,879	12,439	16,306	6,978	9,957	4,196	36
105,349	243,230	39,340	98,112	16,898	44,488	9,682	26,681	5,897	15,956	37
103,571	325,946	49,405	190,606	28,152	129,073	18,714	84,798	12,726	62,214	38
7,686	7,495	3,259	3,179	1,340	1,339	887	887	437	437	39
162,404	119,443	79,288	61,672	43,750	35,504	27,702	23,359	18,695	15,932	40
16,407	15,744	9,076	8,593	4,638	4,363	3,022	2,869	2,195	2,056	41
81,411	27,635	28,926	10,016	12,364	4,160	6,950	2,478	4,142	1,533	42
22,767	10,284	11,098	5,073	6,855	2,942	4,106	1,886	3,063	1,429	43
10,068	4,343	4,162	2,092	1,940	1,328	1,340	772	700	389	44
2,547	5,730	801	2,192	402	1,081	480	1,176	250	662	45
169,697	84,278	72,871	35,953	35,904	17,623	21,998	10,786	13,922	6,808	46
12,577	65,373	6,167	57,751	3,755	35,929	1,844	17,222	1,160	11,213	47
770	1,810	379	1,175	186	438	183	432	105	248	48
119,121	11,891	50,614	5,051	25,971	2,589	14,696	1,467	9,274	924	49
4,508	12,689	1,653	5,173	998	6,572	903	3,862	439	1,676	50
80,214	83,361	43,375	51,211	24,362	33,335	16,946	27,980	12,139	20,807	51
21,603	17,546	10,562	8,386	5,827	5,200	3,394	2,751	2,362	1,949	52
100,997	223,893	52,444	185,983	30,170	145,449	19,678	120,435	13,810	97,705	53
200,536	1,384,977	94,477	785,165	50,482	498,323	31,906	346,187	21,465	252,683	54
664	7,739	1,686	15,939	3,686	31,254	3,352	40,260	3,490	56,687	55
1,744	18,640	1,020	7,069	370	2,716	192	1,659	40	1,158	56
200,563	8,320,448	94,482	4,756,983	50,488	2,950,670	31,915	2,130,947	21,481	1,602,759	57
199,220	1,688,723	93,738	959,325	50,060	615,312	31,705	460,357	21,317	368,612	58
161,936	673,206	76,827	380,880	40,675	243,348	25,735	180,270	17,508	146,761	59
200,563	2,361,929	94,482	1,340,205	50,488	858,660	31,915	640,626	21,481	515,373	60
200,513	1,757,014	94,472	991,212	50,391	629,847	31,863	461,181	21,461	361,235	61
1,744	8,587	1,020	3,315	370	1,350	192	813	40	569	62
65,513	147,705	40,919	147,634	24,042	91,887	16,271	79,839	10,503	52,390	63
290	89	40	30			50	31			64

## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

				\$50,000 to-\$100,000		\$100,000 to-\$125,000	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	398,929		30,539	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	398,929		30,539	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	324,046	15,419,034	19,930	1,212,652
Commissions from Employment .....	5	Commissions d'emploi .....	5	23,167	853,963	1,971	136,512
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	6,708	23,162	760	7,078
Family Allowance .....	7	Allocations familiales .....	7	188,321	124,823	13,858	9,576
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	15,815	39,450	390	1,275
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	35,843	102,774	3,992	11,534
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	34,638	102,887	3,578	10,490
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	30,769	402,998	2,603	36,706
Net Business Income .....	12	Revenu net d'entreprise .....	12	28,772	264,407	4,468	11,330
Net Professional Income .....	13	Revenu net de profession libérale .....	13	46,732	2,047,505	9,566	818,084
Net Commission Income .....	14	Revenu net de commissions .....	14	5,437	71,125	401	10,428
Net Farming Income .....	15	Revenu net d'agriculture .....	15	20,044	305,482	2,085	27,626
Net Fishing Income .....	16	Revenu net de pêche .....	16	790	30,665	30	977
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	167,909	2,589,087	19,113	563,804
Bond Interest .....	18	Intérêt obligataire .....	18	121,682	361,400	8,937	41,250
Bank Interest .....	19	Intérêt bancaire .....	19	313,717	1,212,321	26,314	184,103
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	19,156	116,054	2,240	21,477
Income from Trusts .....	21	Revenu de fiducie .....	21	28,031	93,902	4,253	20,304
Annuity Income .....	22	Revenu de rentes .....	22	28,331	171,404	4,021	41,018
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	26,079	53,385	3,113	14,157
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	27,729	53,810	4,411	15,698
Net Rental Income .....	25	Revenu net de location .....	25	54,577	134,128	6,608	18,927
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	119,118	415,843	14,001	104,958
Miscellaneous Income .....	27	Revenus divers .....	27	87,436	486,065	6,831	65,937
Total Income Assessed .....	28	Revenu total établi .....	28	398,929	25,475,675	30,539	3,385,901
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	398,577	1,500,255	30,464	114,681
Age Exemption .....	30	Exemption en raison d'âge .....	30	36,655	86,434	4,149	9,792
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	144,659	406,571	8,907	25,373
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	203,770	329,322	15,648	26,193
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	2,280	3,322	139	150
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	398,577	2,325,904	30,464	176,188
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	349,523	113,549	24,657	9,436
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	270,802	117,689	12,269	5,063
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	177,166	428,467	6,899	19,739
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	212,568	792,638	18,136	93,503
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	13,608	13,337	620	617
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	331,839	255,910	27,147	23,508
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	35,338	33,625	3,345	3,128
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	133,790	45,821	4,806	1,715
Education Deduction .....	43	Déduction relative aux études .....	43	47,889	21,614	4,535	2,028
Tuition Fees .....	44	Frais de scolarité .....	44	18,213	8,924	888	472
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	4,475	10,840	390	898
General Expense Allowance .....	46	Déduction générale pour frais .....	46	314,392	155,448	18,635	9,031
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	25,503	187,487	1,695	19,599
Disability Deduction .....	48	Déduction pour invalidité .....	48	1,620	4,103	140	330
Standard Deduction .....	49	Déduction forfaitaire .....	49	219,676	21,923	12,291	1,225
Medical Claims .....	50	Frais médicaux .....	50	8,501	29,972	408	2,405
Charitable Donations .....	51	Dons de charité .....	51	177,036	216,693	18,073	37,220
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	43,748	35,832	3,114	2,523
Other Deductions .....	53	Autres déductions .....	53	217,099	773,465	21,171	217,179
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	398,866	3,267,336	30,492	449,619
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	12,878	151,879	5,371	129,027
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	3,356	31,242	114	1,552
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	398,929	19,761,806	30,539	2,632,621
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	396,040	4,092,328	30,272	630,057
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	322,681	1,624,465	24,944	248,564
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	398,929	5,716,794	30,539	878,621
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	398,700	4,200,488	30,524	602,909
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	3,356	14,633	114	769
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	157,248	519,456	15,433	96,076
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	379	149		

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

\$125,000 to-à \$150,000		\$150,000 to-à \$200,000		\$200,000 to-à \$250,000		\$250,000 and over-et plus		GRAND TOTAL TOTAL GLOBAL		P O T E T M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
16,070		14,351		5,400		9,185		10,201,400		1
16,070		14,351		5,400		9,185		10,201,400		2
	\$		\$		\$		\$		\$	3
10,269	696,763	9,435	786,117	3,717	428,106	7,114	1,786,441	8,785,141	179,602,049	4
880	69,041	821	90,608	410	49,929	560	123,791	269,752	3,610,142	5
221	4,570	320	4,806	170	6,461	305	23,606	288,283	526,616	6
6,945	4,796	5,639	3,887	1,996	1,407	3,172	2,073	3,001,863	1,798,273	7
200	637	150	497	50	87	60	162	2,451,715	7,688,551	8
2,570	7,484	2,160	6,320	930	2,732	1,650	4,825	774,705	2,266,381	9
2,264	6,945	1,967	6,139	810	2,500	1,382	4,419	855,584	2,371,001	10
1,170	21,829	1,100	20,354	380	9,956	831	20,314	714,026	5,237,812	11
2,580	18,712	2,540	8,477	1,230	757	2,318	6,623	536,365	3,445,654	12
5,209	546,159	4,593	603,066	1,362	228,000	1,546	339,509	199,288	5,980,661	13
202	9,215	260	7,455	80	2,266	128	5,651	71,490	469,776	14
928	10,986	787	7,963	324	102	685	776	267,460	1,631,911	15
		21	1,889	19	1,532	20	1,008	40,166	320,925	16
11,077	405,199	9,831	521,142	3,905	246,314	6,973	1,067,238	931,362	7,270,748	17
5,108	31,031	4,269	21,793	1,653	15,535	2,885	30,861	1,719,404	2,806,406	18
14,469	112,956	12,759	116,513	4,904	61,264	8,479	217,968	5,075,793	10,316,750	19
1,208	11,798	1,140	11,927	450	7,433	987	16,502	186,190	713,482	20
2,410	17,927	2,300	23,603	930	6,699	1,361	32,230	183,256	501,089	21
2,656	28,743	2,017	23,719	930	16,470	1,911	70,333	227,981	874,188	22
2,190	12,208	2,111	10,664	1,010	11,141	1,771	31,643	263,513	232,479	23
2,782	14,367	2,827	21,456	1,392	11,713	2,638	57,133	132,807	262,627	24
3,510	17,528	3,466	24,193	1,287	12,131	2,626	51,445	651,626	572,365	25
8,203	93,309	7,388	103,895	2,855	49,238	5,622	317,813	788,252	1,841,467	26
3,926	46,924	3,330	42,860	1,484	29,546	2,266	79,574	1,545,155	3,934,536	27
16,070	2,189,129	14,351	2,452,385	5,400	1,199,599	9,185	4,290,386	10,201,400	244,275,890	28
16,037	60,408	14,331	53,949	5,384	20,286	9,136	34,395	10,194,453	38,395,981	29
2,653	6,250	2,170	5,128	940	2,207	1,709	4,031	790,032	1,863,317	30
3,576	9,884	3,391	9,214	1,125	3,145	1,598	4,421	2,270,807	6,403,762	31
7,681	13,442	6,455	11,246	2,180	4,106	3,501	5,982	2,925,293	4,182,341	32
90	156	137	189	34	31	18	25	46,987	72,301	33
16,037	90,140	14,331	79,727	5,384	29,775	9,136	48,853	10,194,453	50,917,702	34
12,817	4,973	11,395	4,388	4,225	1,570	6,955	2,318	8,926,451	2,204,243	35
5,300	2,157	4,952	2,038	1,924	790	2,914	1,203	8,262,520	2,787,714	36
2,670	8,117	2,393	7,273	835	3,137	1,356	4,593	3,345,148	4,020,385	37
10,147	54,595	9,192	52,480	3,215	19,466	5,225	32,825	2,235,898	4,873,452	38
261	261	180	183	31	31	100	94	506,952	479,382	39
14,490	13,075	12,880	11,551	4,758	4,462	8,265	7,888	5,536,424	3,477,649	40
1,650	1,550	1,490	1,398	510	465	1,110	1,025	755,383	719,834	41
2,000	587	1,270	326	440	125	753	178	4,015,715	961,140	42
2,080	996	2,012	973	673	307	1,076	479	561,488	198,597	43
512	243	470	398	80	33	230	168	629,526	261,988	44
158	301	77	209	80	227	60	163	382,591	571,751	45
9,650	4,661	8,990	4,348	3,454	1,690	6,719	3,314	8,729,606	4,295,260	46
815	9,761	680	9,408	340	5,992	410	6,427	278,063	885,630	47
38	90	89	210	17	40	43	99	29,638	70,010	48
5,956	595	5,442	544	1,668	167	2,819	281	8,406,354	839,778	49
170	923	188	1,893	100	2,543	110	3,545	296,329	283,595	50
10,051	24,557	8,845	27,677	3,704	15,884	6,296	59,810	1,648,318	1,399,233	51
1,311	1,134	1,370	1,207	461	311	650	530	421,295	438,996	52
11,473	167,517	10,704	189,584	4,253	122,780	7,234	434,961	2,191,003	3,457,105	53
16,054	296,093	14,338	316,089	5,395	180,021	9,157	559,901	10,197,881	32,225,741	54
3,834	116,675	3,975	185,870	1,705	99,555	3,352	638,581	33,443	1,336,792	55
90	11,471	79	2,537	74	2,066	50	8,115	15,718	211,480	56
16,070	1,697,693	14,351	1,873,236	5,400	892,314	9,185	3,051,165	10,201,366	160,008,054	57
15,890	420,128	14,248	492,320	5,334	238,614	9,089	920,730	10,028,718	27,677,542	58
13,421	168,426	12,313	203,243	4,736	101,967	8,203	392,882	7,592,359	11,196,465	59
16,070	588,555	14,351	695,563	5,400	340,581	9,185	1,313,612	10,201,400	38,874,007	60
16,033	390,987	14,327	438,059	5,398	209,900	9,154	718,186	10,201,027	29,795,317	61
90	5,747	79	1,245	74	983	50	3,871	15,718	99,733	62
8,258	61,037	7,023	74,173	2,494	33,772	4,491	145,087	893,874	1,348,904	63
								840,131	399,115	64

TABLE 3

## ALL RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

			Employees of Businesses <i>Employés d'entreprises</i>		Employees of Institutions <i>Employés d'institutions</i>	
	ITEM	POSTE	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	5,190,600	743,690	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	1,361,250	161,542	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	6,551,850	905,232	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	6,516,990	112,122,604	904,992
Commissions from Employment .....	5	Commissions d'emploi .....	5	274,918	3,518,382	2,803
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	255,595	282,503	26,888
Family Allowance .....	7	Allocations familiales .....	7	1,855,658	1,099,344	203,541
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	1,731,793	3,717,901	134,065
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	50,280	125,974	8,690
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	130,674	277,467	26,655
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	73,067	286,108	17,530
Net Business Income .....	12	Revenu net d'entreprise .....	12	139,685	142,654	14,738
Net Professional Income .....	13	Revenu net de profession libérale .....	13	27,219	72,451	13,501
Net Commission Income .....	14	Revenu net de commissions .....	14	32,415	39,978	1,999
Net Farming Income .....	15	Revenu net d'agriculture .....	15	58,574	140,535	5,524
Net Fishing Income .....	16	Revenu net de pêche .....	16	4,592	2,489	253
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	396,864	945,477	34,043
Bond Interest .....	18	Intérêt obligataire .....	18	678,572	589,367	136,180
Bank Interest .....	19	Intérêt bancaire .....	19	2,463,117	2,203,445	397,557
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	44,736	100,645	5,806
Income from Trusts .....	21	Revenu de fiducie .....	21	60,163	42,826	10,125
Annuity Income .....	22	Revenu de rentes .....	22	27,389	105,687	3,590
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	97,925	49,636	13,554
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	50,545	40,681	6,431
Net Rental Income .....	25	Revenu net de location .....	25	279,187	117,231	33,691
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	290,426	237,363	30,454
Miscellaneous Income .....	27	Revenus divers .....	27	843,096	1,319,677	126,147
Total Income Assessed .....	28	Revenu total établi .....	28	6,551,849	126,779,583	905,232
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	6,549,515	24,655,056	904,917
Age Exemption .....	30	Exemption en raison d'âge .....	30	57,173	134,897	9,770
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	1,380,901	3,978,215	134,782
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	1,771,139	2,494,845	178,562
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	32,349	50,544	3,936
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	6,549,515	31,313,557	904,917
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	6,148,876	1,273,353	861,429
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	6,157,717	1,764,058	881,966
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	1,204,393	942,142	475,558
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	1,160,406	2,472,187	182,650
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	293,254	274,981	53,256
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	2,722,764	1,441,246	443,604
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	73,016	63,563	16,979
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	1,869,395	417,512	572,241
Education Deduction .....	43	Déduction relative aux études .....	43	351,153	119,092	78,373
Tuition Fees .....	44	Frais de scolarité .....	44	480,829	267,688	136,226
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	215,029	299,567	72,764
General Expense Allowance .....	46	Déduction générale pour frais .....	46	6,475,259	3,139,576	901,340
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	214,282	809,949	7,531
Disability Deduction .....	48	Déduction pour invalidité .....	48	8,739	20,801	2,365
Standard Deduction .....	49	Déduction forfaitaire .....	49	5,840,270	583,117	764,424
Medical Claims .....	50	Frais médicaux .....	50	124,591	94,564	26,428
Charitable Donations .....	51	Dons de charité .....	51	639,992	488,356	128,071
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	159,237	126,238	19,239
Other Deductions .....	53	Autres déductions .....	53	1,018,389	1,684,295	139,677
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	6,551,799	16,282,286	905,232
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	9,488	519,801	440
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	5,180	74,620	404
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	5,691,985	80,475,549	799,691
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	5,153,674	14,142,834	739,368
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	3,863,384	5,721,220	527,687
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	5,190,600	19,864,054	743,690
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	5,686,820	15,270,675	799,142
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	5,180	35,389	404
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	375,553	189,200	31,957
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	748,786	381,193	155,290

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Teachers & Professors <i>Instituteurs et professeurs</i>		Fed. Government Employees <i>Employés du gouvernement fédéral</i>		Prov. Government Employees <i>Employés de gouvernements provinciaux</i>		Mun. Government Employees <i>Employés de gouvernements municipaux</i>		Armed Forces <i>Forces armées</i>		P O S I T I O N N O M B R E
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
265,906		308,613		341,423		456,356		81,375		1
12,431		29,740		41,797		102,504		5,864		2
278,337		338,353		383,220		558,860		87,239		3
	\$		\$		\$		\$		\$	
278,337	8,572,443	338,353	8,387,355	383,220	8,365,019	558,860	11,379,141	87,239	2,092,035	4
781	2,465	1,097	2,334	617	2,213	1,389	3,772	251	26	5
4,427	6,045	3,297	4,146	3,903	4,253	22,300	23,922	203	288	6
104,035	64,854	106,198	60,825	124,209	74,846	167,591	99,716	34,670	20,497	7
25,004	58,952	42,588	105,661	60,816	171,727	93,597	186,444	4,209	9,030	8
852	1,642	1,240	2,477	2,773	5,325	3,307	6,965			9
4,503	10,071	5,958	11,674	8,806	16,706	12,094	24,278	150	203	10
5,356	32,978	14,797	95,410	8,051	43,074	10,598	45,249	1,415	5,733	11
10,095	18,091	5,922	11,611	9,782	7,288	14,828	12,876	1,200	2,715	12
11,673	13,100	2,413	1,897	3,638	7,025	3,283	5,683	480	1,563	13
861	16	703	447	721	356	1,839	1,928	128	108	14
5,991	12,718	3,501	6,579	7,677	20,955	7,911	20,812	192	386	15
135	186	294	239	642	298	454	601			16
26,772	34,589	17,010	20,568	18,102	21,666	20,089	19,975	2,758	1,983	17
54,259	61,770	69,500	48,766	66,489	51,866	79,966	61,352	16,180	7,697	18
172,761	177,774	151,354	120,755	173,941	152,523	244,194	209,383	27,026	12,836	19
3,184	7,316	2,390	3,997	2,374	3,820	4,467	8,232	241	248	20
4,992	3,778	4,163	3,062	4,292	2,935	7,630	4,631	922	140	21
1,480	2,960	1,510	2,836	1,780	3,888	2,038	4,370	101	115	22
8,568	2,005	4,871	561	5,995	1,920	10,075	1,752	853	93	23
4,904	3,582	3,062	1,874	2,488	914	2,791	425	627	78	24
20,385	18,476	16,717	12,120	17,766	14,355	28,633	11,789	2,677	2,926	25
22,951	16,315	18,049	9,311	18,169	12,529	21,852	13,486	2,772	897	26
39,262	68,109	47,578	90,614	52,164	83,358	67,499	94,929	7,226	10,556	27
278,337	9,091,288	338,353	8,944,016	383,220	8,983,062	558,860	12,149,549	87,239	2,158,104	28
278,201	1,047,297	338,277	1,274,849	383,163	1,444,079	558,826	2,106,312	87,205	328,576	29
895	2,107	1,400	3,303	3,183	7,512	3,548	8,373			30
57,284	160,572	81,860	237,674	90,792	261,566	124,834	359,315	29,770	84,974	31
103,376	158,042	104,057	148,495	117,818	171,129	161,112	228,651	35,455	50,341	32
1,217	1,839	1,218	1,927	1,348	2,401	1,653	2,264	188	166	33
278,201	1,369,857	338,277	1,666,248	383,163	1,886,687	558,826	2,704,916	87,205	464,057	34
274,985	77,202	329,637	86,452	370,978	92,938	525,908	123,559	85,650	22,623	35
274,231	112,860	333,177	127,844	374,167	134,535	544,112	183,691	86,528	34,141	36
259,105	486,801	284,771	483,946	283,109	403,019	379,267	544,644	80,645	126,276	37
100,864	126,575	70,407	105,349	80,967	117,881	107,013	153,398	16,996	16,072	38
20,684	19,758	24,505	23,140	23,709	22,512	22,957	21,546	10,932	10,146	39
183,546	107,287	177,340	91,401	195,810	104,818	270,212	141,208	34,394	14,426	40
4,659	4,532	13,388	12,737	8,048	7,527	10,083	8,867	1,179	1,087	41
260,662	94,024	253,611	58,305	306,331	68,508	386,368	95,828	8,920	1,282	42
39,535	11,898	27,658	9,834	30,253	10,729	35,593	11,868	4,590	1,511	43
60,696	21,569	35,628	18,480	44,004	23,201	60,175	29,574	4,568	2,173	44
23,667	40,247	16,465	26,009	21,907	34,129	22,909	33,652	1,376	1,632	45
276,067	137,248	337,487	166,946	382,829	187,937	557,253	268,698	87,239	43,370	46
4,670	5,457	1,050	1,449	2,782	4,834	17,410	15,424	132	82	47
510	1,197	845	1,994	828	1,895	953	2,251	50	118	48
196,164	19,602	278,648	27,855	322,357	32,224	482,214	48,209	80,032	7,998	49
8,083	7,876	9,119	7,169	8,844	6,369	10,930	8,967	655	567	50
79,114	73,163	55,839	39,171	56,771	43,681	72,207	49,624	6,790	4,784	51
12,279	7,921	12,081	9,599	12,865	9,324	16,904	12,822	2,870	1,840	52
77,328	190,342	81,787	97,964	77,420	86,424	101,755	151,281	17,157	17,773	53
278,337	1,545,560	338,353	1,395,643	383,186	1,392,483	558,860	1,905,111	87,239	307,901	54
185	1,711	357	2,301	102	2,279	86	566			55
229	984	102	845	157	1,961	204	1,148			56
269,182	6,212,535	317,855	5,919,763	352,825	5,767,080	483,648	7,710,676	83,048	1,392,689	57
265,468	1,180,972	307,523	1,078,666	339,438	1,005,952	454,502	1,337,453	81,245	249,849	58
218,871	510,053	234,194	440,210	260,683	399,249	339,581	506,257	63,674	103,161	59
265,906	1,691,025	308,613	1,518,876	341,423	1,405,202	456,356	1,843,710	81,375	353,010	60
269,112	1,244,043	317,691	1,147,517	352,603	1,087,514	483,527	1,447,942	82,998	260,902	61
229	465	102	432	157	702	204	557			62
26,236	7,728	16,515	4,411	17,450	4,655	18,815	4,376	2,686	449	63
22,732	10,794	26,494	11,665	37,067	16,785	63,699	31,723	1,493	658	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Fed. Crown Corporation Employees Employés des sociétés de la Couronne fédérale		Prov. Crown Corporation Employees Employés des sociétés de la Couronne provinciale	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	174,927	156,674	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	7,617	7,171	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	182,544	163,845	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	182,543	4,868,601	163,841
Commissions from Employment .....	5	Commissions d'emploi .....	5	672	3,471	258
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	7,383	10,044	3,478
Family Allowance .....	7	Allocations familiales .....	7	67,668	38,998	66,452
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	23,645	60,178	23,621
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	820	1,306	750
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	2,689	5,635	3,046
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	4,146	25,647	4,970
Net Business Income .....	12	Revenu net d'entreprise .....	12	4,628	5,160	4,649
Net Professional Income .....	13	Revenu net de profession libérale .....	13	800	626	831
Net Commission Income .....	14	Revenu net de commissions .....	14	511	14	410
Net Farming Income .....	15	Revenu net d'agriculture .....	15	2,135	4,138	2,755
Net Fishing Income .....	16	Revenu net de pêche .....	16	214	205	167
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	9,906	10,808	9,230
Bond Interest .....	18	Intérêt obligataire .....	18	41,464	31,553	29,253
Bank Interest .....	19	Intérêt bancaire .....	19	90,485	82,405	81,960
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	1,088	2,418	820
Income from Trusts .....	21	Revenu de fiducie .....	21	1,394	758	1,710
Annuity Income .....	22	Revenu de rentes .....	22	970	2,550	781
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,327	333	3,224
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,170	537	1,051
Net Rental Income .....	25	Revenu net de location .....	25	11,506	5,645	8,830
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	10,997	5,069	8,286
Miscellaneous Income .....	27	Revenus divers .....	27	32,924	57,353	21,097
Total Income Assessed .....	28	Revenu total établi .....	28	182,544	5,193,535	163,845
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	182,489	687,651	163,803
Age Exemption .....	30	Exemption en raison d'âge .....	30	920	2,171	850
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	53,277	154,096	52,559
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	68,223	99,576	66,459
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,000	1,776	1,422
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	182,489	945,270	163,803
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	179,829	49,719	161,946
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	181,388	73,092	163,421
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	146,115	225,255	129,716
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	47,769	76,847	40,093
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	11,293	10,829	12,141
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	104,662	55,876	92,284
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	3,557	3,246	4,652
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	132,851	36,336	132,074
Education Deduction .....	43	Déduction relative aux études .....	43	13,499	5,428	10,656
Tuition Fees .....	44	Frais de scolarité .....	44	10,983	4,800	14,733
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	6,311	9,988	5,773
General Expense Allowance .....	46	Déduction générale pour frais .....	46	182,528	90,539	163,790
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	15,933	24,242	2,612
Disability Deduction .....	48	Déduction pour invalidité .....	48	396	935	268
Standard Deduction .....	49	Déduction forfaitaire .....	49	151,900	15,184	134,507
Medical Claims .....	50	Frais médicaux .....	50	2,931	2,897	2,571
Charitable Donations .....	51	Dons de charité .....	51	29,399	18,383	28,204
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	8,324	6,686	8,080
Other Deductions .....	53	Autres déductions .....	53	46,579	58,544	46,015
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	182,544	768,827	163,845
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	171	1,678	123
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	158	493	74
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	177,423	3,488,941	159,617
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	174,542	634,967	156,560
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	125,746	238,762	122,808
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	174,927	873,729	156,674
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	177,477	677,834	159,512
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	158	208	74
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	9,596	2,328	9,019
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	10,955	5,170	8,974

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Unclassified Employees <i>Employés non classés</i>		TOTAL EMPLOYEES <i>TOTAL, EMPLOYÉS</i>		TOTAL FARMERS <i>TOTAL, AGRICULTEURS</i>		TOTAL FISHERMEN <i>TOTAL, PÊCHEURS</i>		Self Employed Accountants <i>Comptables indépendants</i>		P O S T E M E
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
306,453		8,026,017		137,183		28,190		9,935		1
239,905		1,969,821		136,676		8,282		904		2
546,358		9,995,838		273,859		36,472		10,839		3
	\$		\$		\$		\$		\$	
525,667	5,697,469	9,940,042	181,767,315	67,130	536,928	9,718	22,582	2,011	14,760	4
4,602	44,295	287,388	3,591,300	1,205	7,712			110	780	5
41,657	186,324	369,131	581,135	1,409	1,747	402	300	40	105	6
99,165	61,290	2,829,187	1,674,802	99,607	75,473	14,315	9,944	4,990	3,471	7
119,107	255,896	2,258,445	4,889,597	13,148	44,426	30,936	126,476	383	1,644	8
4,309	11,035	73,015	177,656	32,127	93,565	522	1,457	678	2,064	9
15,974	42,912	210,549	456,352	31,454	70,240	772	1,274	780	2,529	10
5,000	16,888	144,925	651,731	4,080	23,481	252	833	290	1,134	11
9,137	5,245	214,660	222,589	10,834	34,015	460	824	1,379	3,687	12
4,650	8,452	68,492	148,046	1,232	12,635	136	1,355	10,839	471,538	13
2,073	2,384	41,661	46,278	1,597	6,041	131	99	157	74	14
5,205	7,104	99,465	231,121	272,465	2,081,699	182	283	150	450	15
862	32	7,619	1,410	545	1,056	36,269	324,192	20	22	16
18,333	62,886	553,107	1,169,952	24,443	64,370	1,059	1,737	3,992	22,369	17
46,372	41,532	1,218,235	1,025,660	32,502	58,620	923	989	2,562	5,328	18
192,647	154,983	3,995,042	3,514,808	186,680	502,081	12,769	15,355	7,474	14,023	19
2,657	5,140	67,758	144,453	8,995	33,515	252	592	470	1,286	20
4,162	3,700	99,553	70,256	10,931	20,797	188	90	430	289	21
1,945	7,052	41,573	137,839	10,637	42,101	173	1,971	779	3,664	22
5,728	2,261	154,120	61,520	28,031	29,178	1,221	1,636	895	3,297	23
2,432	2,335	75,496	56,586	1,842	2,099	80	7	725	2,411	24
12,969	8,375	432,357	210,886	15,146	23,677	672	15	2,126	5,112	25
16,223	11,745	440,179	331,387	50,697	171,969	698	493	3,752	6,572	26
51,660	79,978	1,288,653	2,048,094	31,041	57,640	4,010	4,182	2,286	9,199	27
546,357	6,677,863	9,995,836	201,881,579	273,477	3,995,067	36,367	516,089	10,838	557,259	28
545,927	2,048,004	9,992,323	37,613,083	273,633	1,031,467	36,472	137,499	10,788	40,634	29
5,329	12,533	83,065	195,857	32,903	77,651	545	1,286	678	1,600	30
69,053	199,988	2,075,112	5,979,610	99,795	283,285	11,512	32,676	2,999	8,147	31
89,707	129,018	2,695,908	3,823,206	103,400	177,184	13,960	22,189	5,760	9,249	32
828	1,129	45,159	70,695	169	157	139	165	63	47	33
545,927	2,390,672	9,992,323	47,682,451	273,633	1,569,743	36,472	193,815	10,788	59,677	34
398,261	64,537	9,337,499	2,025,574	198,299	59,605	29,027	7,432	9,718	4,930	35
391,170	85,270	9,387,877	2,859,052	47,192	7,719	34,837	4,561	1,036	127	36
60,289	71,200	3,302,968	3,974,242	7,051	7,085	263	167	194	605	37
64,215	135,269	1,871,380	3,573,151	43,067	129,135	3,020	7,504	6,268	28,955	38
19,489	18,660	492,220	463,786	4,369	4,255	668	556	160	159	39
205,251	104,854	4,429,867	2,342,905	196,632	135,688	13,016	7,590	8,065	5,907	40
4,916	4,212	140,477	124,563	8,016	7,054	280	242	418	360	41
92,177	20,966	4,014,630	953,528	11,804	2,002	2,552	328	748	206	42
30,861	9,720	622,171	212,784	11,268	4,122	838	266	1,445	695	43
54,988	32,592	902,830	479,305	3,307	1,915	624	507	774	270	44
20,125	30,640	406,326	590,996	1,116	1,315	606	774	243	730	45
504,954	228,638	9,868,746	4,783,811	62,239	24,957	9,231	2,735	1,927	712	46
9,390	20,504	275,793	901,498	1,160	1,583	40	35	120	335	47
1,090	2,572	16,041	38,226	502	1,182	36	85			48
499,304	49,660	8,749,820	873,561	196,384	19,635	32,016	3,202	5,190	518	49
13,190	8,866	207,342	159,286	12,825	8,972	585	330	843	915	50
39,088	26,616	1,135,475	878,896	72,843	65,197	4,266	1,987	5,547	8,920	51
7,249	5,477	259,124	203,379	27,596	27,980	1,073	1,120	1,207	901	52
53,117	168,930	1,659,224	2,737,558	26,513	74,697	5,865	6,801	6,286	68,338	53
546,329	1,089,183	9,995,724	28,176,101	273,662	584,096	36,472	46,222	10,790	123,593	54
692	22,190	11,644	555,946	345	12,220			432	9,734	55
130	1,895	6,634	86,317	450	6,572			120	379	56
374,785	3,593,753	8,710,059	128,271,769	207,561	2,264,102	31,285	290,522	10,167	368,441	57
300,378	568,931	7,972,698	22,538,324	101,884	247,474	22,830	39,048	9,877	81,194	58
189,212	180,710	5,945,840	8,999,573	121,429	175,942	26,383	26,356	7,731	30,319	59
306,453	749,641	8,026,017	31,537,897	137,183	423,416	28,190	65,404	9,935	111,513	60
374,529	638,762	8,703,411	24,323,610	205,905	416,982	31,091	51,780	10,145	81,195	61
130	938	6,634	40,644	450	3,250			120	186	62
16,437	11,867	524,264	236,117	20,389	11,944	901	358	3,530	4,019	63
111,492	65,489	1,186,982	602,429	17,126	11,827	2,088	1,343	269	130	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Self Employed Medical Doctors and Surgeons <i>Médecins et chirurgiens indépendants</i>		Self Employed Dentists <i>Dentistes indépendants</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns .....	1	30,900		8,120	
Number of Non-Taxable Returns .....	2	598		408	
Total Number of Returns .....	3	31,498		8,528	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries .....	4	7,616	131,709	1,480	10,899
Commissions from Employment .....	5				
Other Employment Earnings .....	6	690	694	149	281
Family Allowance .....	7	16,177	11,732	4,374	2,801
Unemployment Insurance Benefits .....	8	164	183	72	76
Old Age Security Pension .....	9	2,373	6,648	220	558
CPP or QPP Benefits .....	10	2,390	7,939	214	729
Other Pensions or Superannuation .....	11	540	5,085	40	393
Net Business Income .....	12	3,488	27,028-	1,222	13,872
Net Professional Income .....	13	31,492	2,493,901	8,524	616,348
Net Commission Income .....	14	50	15	20	2
Net Farming Income .....	15	1,094	4,970-	347	961
Net Fishing Income .....	16			14	149
Taxable Amount of Dividends .....	17	12,655	52,311	3,133	13,438
Bond Interest .....	18	7,425	19,633	1,497	3,029
Bank Interest .....	19	25,627	59,411	6,401	10,978
Mortgage Interest .....	20	928	2,389	290	627
Income from Trusts .....	21	7,986	2,359	390	184
Annuity Income .....	22	1,919	10,275	190	801
Other Canadian Investment Income .....	23	2,538	1,125	480	639
Foreign Investment Income .....	24	2,720	2,718	407	264
Net Rental Income .....	25	5,146	12,955-	1,502	5,990-
Taxable Capital Gains .....	26	9,986	17,603	2,399	7,518
Miscellaneous Income .....	27	7,100	26,385	1,058	5,419
Total Income Assessed .....	28	31,492	2,807,243	8,524	654,009
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption .....	29	31,447	118,353	8,523	32,106
Age Exemption .....	30	2,452	5,787	220	519
Married or Equivalent Exemption .....	31	6,531	18,196	1,101	2,813
Wholly Dependent Children .....	32	18,596	33,630	4,777	7,143
Other Dependents Exemption .....	33	395	568	41	39
Total Personal Exemptions .....	34	31,447	176,534	8,523	42,621
Deductions	Déductions				
CPP or QPP Contributions .....	35	29,261	16,041	8,313	4,630
Unemployment Insurance Premiums .....	36	4,890	1,371	801	118
Registered Pension Plan Contributions .....	37	2,275	6,145	169	445
Registered Retirement Savings Plan .....	38	25,419	133,451	6,782	35,326
Registered Home Ownership .....	39	1,951	1,949	1,016	1,003
Interest, Dividends and Capital Gains Deduction .....	40	27,237	21,227	6,629	4,982
Pension Income Deduction .....	41	1,350	1,259	87	85
Union and Professional Dues .....	42	3,093	1,548	584	345
Education Deduction .....	43	5,502	2,787	758	330
Tuition Fees .....	44	1,495	671	596	392
Child Care Expenses .....	45	1,000	2,605	110	155
General Expense Allowance .....	46	7,087	2,853	1,401	536
Other Expenses of Employment .....	47	56	66	15	35
Disability Deduction .....	48	61	144		
Standard Deduction .....	49	13,116	1,307	4,082	408
Medical Claims .....	50	744	2,215	101	294
Charitable Donations .....	51	18,236	34,076	4,410	8,284
Eligible Deductions Transferred from Spouse .....	52	2,370	2,444	437	317
Other Deductions .....	53	18,714	228,116	4,564	59,640
Total Deductions (Item 35-53) .....	54	31,458	460,275	8,524	117,324
Forward Averaging Income Deduction .....	55	3,819	94,707	703	22,103
Forward Averaging Withdrawal Amount .....	56	360	8,392	94	774
Taxable Income Assessed .....	57	31,104	2,087,979	8,291	474,699
Net Federal Tax Payable .....	58	30,822	569,995	8,053	123,756
Net Provincial Tax Payable .....	59	21,637	219,807	6,250	51,261
Total Net Tax Payable .....	60	30,900	789,802	8,120	175,017
Basic Federal Tax .....	61	31,026	547,572	8,284	118,708
Forward Averaging Tax Credit .....	62	360	4,144	94	360
Dividend Tax Credit .....	63	10,754	8,910	2,684	2,428
Child Tax Credit .....	64	205	64	60	19

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



TABLEAU 3 (SUITE)

## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Self Employed Lawyers & Notaries <i>Avocats et notaires indépendants</i>		Self Employed Engineers and Architects <i>Ingénieurs et architectes indépendants</i>		Self Employed Entertainers and Artists <i>Artistes, athlètes, etc. indépendants</i>		Other Self-Employed Professionals <i>Autres membres de prof. libérales indépendants</i>		TOTAL SELF-EMPLOYED PROFESSIONALS <i>TOTAL MEMBRES DE PROF. LIBÉRALES INDEPENDANTS</i>		P O S T E M E
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
17,548		3,444		9,056		32,307		111,310		1
1,461		621		9,441		13,322		26,755		2
19,009		4,065		18,497		45,629		138,065		3
	\$		\$		\$		\$		\$	
3,572	36,549	1,247	10,818	5,419	22,915	12,002	80,046	33,347	307,695	4
43	270			204	623	255	2,880	622	4,650	5
105	446	70	94	438	628	334	1,675	1,820	3,923	6
9,664	6,747	1,564	885	2,338	1,211	11,610	7,898	50,717	34,745	7
55	112	304	984	1,214	3,170	2,559	6,443	4,751	12,611	8
700	1,888	150	421	664	1,863	1,704	4,704	6,485	18,145	9
784	2,466	160	549	657	1,869	1,943	5,526	6,927	21,607	10
135	2,181	94	979	570	2,679	1,641	14,291	3,305	26,740	11
2,087	11,189	271	2,183	429	203	1,809	5,699	10,685	63,867	12
19,009	1,010,206	4,063	143,841	18,340	164,889	45,487	831,687	137,754	5,732,410	13
140	119			75	42	603	1,026	1,041	1,277	14
563	1,740	18	1	128	68	775	1,492	3,073	9,688	15
				30	486			60	671	16
6,013	42,250	1,116	9,479	934	4,272	6,083	33,393	33,926	177,511	17
3,426	6,527	825	1,200	1,992	2,467	6,888	10,252	24,615	48,434	18
12,412	30,218	2,768	6,939	7,423	7,444	24,255	37,106	86,360	166,120	19
1,189	5,788	110	421	358	1,129	815	3,208	4,166	14,849	20
738	1,462	113	48	180	116	893	649	10,730	5,106	21
947	4,980	140	1,193	380	2,064	1,177	5,142	5,526	28,119	22
1,244	2,112	94	125	550	316	1,491	697	7,293	8,311	23
1,101	2,198	250	1,231	216	143	1,229	1,509	6,643	10,474	24
3,884	6,299	637	81	844	79	3,793	9,292	17,932	39,491	25
5,448	18,780	882	3,688	907	484	4,991	11,737	28,365	66,381	26
3,551	12,169	570	2,619	2,683	6,135	6,862	23,501	24,110	85,427	27
19,009	1,168,236	4,063	183,408	18,391	223,778	45,536	1,066,882	137,853	6,660,815	28
19,008	71,656	4,044	15,222	18,268	68,759	45,435	170,501	137,513	517,231	29
735	1,735	150	349	671	1,584	1,815	4,283	6,719	15,857	30
4,538	12,416	974	2,795	2,613	7,395	7,059	19,860	25,815	71,623	31
9,980	17,068	1,720	2,906	2,160	2,500	11,686	17,905	54,679	90,401	32
121	85	10	17			60	82	687	838	33
19,008	102,960	4,044	21,288	18,268	80,238	45,435	212,631	137,513	695,949	34
17,907	9,685	3,708	1,732	14,666	3,393	37,879	13,649	121,452	54,061	35
1,403	178	828	110	4,650	446	8,054	855	21,660	3,204	36
528	1,455	258	237	574	371	1,300	1,458	5,298	10,717	37
12,111	58,969	2,269	9,799	4,860	11,415	14,693	53,025	72,402	330,941	38
731	692	170	165	1,033	1,018	2,231	2,229	7,286	7,215	39
13,353	9,995	2,961	1,970	8,006	4,249	25,832	16,987	92,083	65,318	40
487	419	130	128	536	437	1,682	1,654	4,688	4,341	41
1,140	556	759	137	3,360	512	4,517	897	14,199	4,201	42
1,845	855	690	298	1,010	302	3,242	1,138	14,492	6,404	43
600	256	414	138	1,418	629	3,872	2,847	9,165	5,204	44
743	2,192	233	410	594	779	2,055	3,560	4,973	10,431	45
2,785	1,095	1,164	436	5,058	1,862	11,009	4,382	30,431	11,877	46
50	63					173	742	413	1,240	47
60	149			21	97	220	507	364	906	48
9,657	966	2,915	291	16,029	1,636	33,864	3,368	84,853	8,493	49
961	1,911	160	239	1,036	695	3,836	3,274	7,684	9,543	50
9,209	16,281	1,123	1,601	1,581	1,456	9,427	10,456	49,533	81,075	51
1,314	1,047	305	207	452	217	1,353	977	7,438	6,110	52
9,314	113,080	1,528	12,049	2,516	6,470	12,389	66,400	55,311	554,094	53
19,008	219,844	4,046	29,948	18,295	35,984	45,501	188,406	137,622	1,175,374	54
1,096	36,301	224	11,187	80	1,956	531	26,246	6,885	202,234	55
121	1,808			81	310	10	142	780	11,805	56
18,312	819,417	3,675	125,252	12,828	119,937	39,222	662,044	123,599	4,657,768	57
17,346	198,823	3,444	31,391	8,927	19,856	32,039	136,105	110,508	1,161,120	58
13,377	77,377	2,573	11,404	6,770	7,405	25,149	55,012	83,487	452,584	59
17,548	276,199	3,444	42,795	9,056	27,261	32,307	191,117	111,310	1,613,704	60
18,249	192,091	3,667	28,621	12,712	22,178	38,827	135,599	122,910	1,125,964	61
121	864			81	129	10	68	780	5,750	62
5,225	7,375	879	1,498	847	956	5,630	6,155	29,549	31,341	63
265	104	60	20	1,349	620	5,183	3,165	7,384	4,123	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

				TOTAL SELF-EMPLOYED SALESMEN TOTAL, VENDEURS INDEPENDANTS		Forestry Operators Exploitants forestiers	
		ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	20,060		5,214	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	12,458		2,077	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	32,518		7,291	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	7,521	33,464	4,120	42,526
Commissions from Employment .....	5	Commissions d'emploi .....	5	2,386	9,636		
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	189	80	142	696
Family Allowance .....	7	Allocations familiales .....	7	9,348	6,000	4,100	3,324
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	2,314	5,482	2,859	10,980
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	1,977	5,525	170	388
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	2,116	6,085	170	428
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	1,461	5,960	38	182
Net Business Income .....	12	Revenu net d'entreprise .....	12	1,217	866	7,188	59,380
Net Professional Income .....	13	Revenu net de profession libérale .....	13	317	1,049		
Net Commission Income .....	14	Revenu net de commissions .....	14	32,435	425,785	50	62
Net Farming Income .....	15	Revenu net d'agriculture .....	15	430	1,270	349	2,020
Net Fishing Income .....	16	Revenu net de pêche .....	16	21	42	41	37
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	2,268	5,033	117	128
Bond Interest .....	18	Intérêt obligataire .....	18	3,051	3,307	290	381
Bank Interest .....	19	Intérêt bancaire .....	19	13,634	19,183	2,665	3,839
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	455	962	73	43
Income from Trusts .....	21	Revenu de fiducie .....	21	650	362		
Annuity Income .....	22	Revenu de rentes .....	22	952	2,957	148	399
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	319	28	106	29
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	460	199		
Net Rental Income .....	25	Revenu net de location .....	25	2,318	540	215	169
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	2,768	2,842	368	792
Miscellaneous Income .....	27	Revenus divers .....	27	5,933	7,756	989	1,227
Total Income Assessed .....	28	Revenu total établi .....	28	32,496	539,056	7,288	122,631
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	32,502	122,220	7,275	27,427
Age Exemption .....	30	Exemption en raison d'âge .....	30	2,024	4,777	183	432
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	7,422	21,383	3,664	11,256
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	8,883	13,835	4,173	6,805
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	35	14		
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	32,502	162,228	7,275	45,920
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	25,902	8,909	6,753	1,869
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	6,779	670	3,895	697
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	1,057	419	50	92
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	9,593	28,126	856	3,025
Registered Home Ownership Interest, Dividends and Capital Gains Deduction .....	39	Régime enregistré d'épargne-logement ..	39	902	827	70	70
Pension Income Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	14,963	8,570	2,697	1,657
Deduction .....	41	Déduction relative au revenu de pensions .....	41	1,559	1,388	21	20
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	1,019	116	1,602	250
Education Deduction .....	43	Déduction relative aux études .....	43	1,279	526	170	69
Tuition Fees .....	44	Frais de scolarité .....	44	1,602	746	40	14
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	943	1,536	121	305
General Expense Allowance .....	46	Déduction générale pour frais .....	46	6,787	2,382	4,070	1,916
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	316	1,190	170	104
Disability Deduction .....	48	Déduction pour invalidité .....	48				
Standard Deduction .....	49	Déduction forfaitaire .....	49	26,315	2,623	6,675	668
Medical Claims .....	50	Frais médicaux .....	50	1,213	1,113	52	28
Charitable Donations .....	51	Dons de charité .....	51	5,664	5,160	597	379
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	1,458	1,927	223	128
Other Deductions .....	53	Autres déductions .....	53	6,151	19,822	1,082	1,362
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	32,504	86,051	7,285	12,652
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	121	3,955	40	719
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56				
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	24,529	309,164	6,247	67,791
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	19,892	55,405	4,751	9,877
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	13,632	20,574	2,757	2,891
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	20,060	75,980	5,214	12,767
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	24,425	59,754	6,191	12,484
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62				
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	1,996	1,081	99	17
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	4,355	2,524	170	50

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Manufacturers Fabricants		Proprietors of Construction Businesses Propriétaires, entreprises de construction		Public Utility Operators Exploitants de services d'utilité publique		Wholesale Traders Commerçants de gros		Retail Traders Commerçants de détail		P O S T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
9,482		52,016		35,010		4,838		78,919		1
7,087		27,343		26,832		3,207		64,703		2
16,569		79,359		61,842		8,045		143,622		3
	\$		\$		\$		\$		\$	
3,000	28,690	18,984	110,590	14,530	106,354	2,915	74,333	34,478	337,406	4
202	6,212	343	1,211	273	553	268	6,551	1,618	12,740	5
60	1,491	614	491	546	649	85	972	898	1,905	6
5,607	3,359	33,126	21,635	22,942	14,784	3,055	2,029	43,539	27,314	7
1,100	3,095	9,006	28,176	5,742	16,120	775	2,230	8,882	25,671	8
1,376	3,896	2,154	5,850	1,939	5,642	361	1,095	7,626	21,961	9
1,309	2,901	2,417	6,739	2,332	5,184	468	1,271	9,166	23,363	10
399	2,035	920	3,171	604	3,053	203	1,178	2,510	11,813	11
16,512	125,143	79,231	841,905	61,493	570,676	8,035	24,773	143,005	1,024,982	12
252	6,835	208	552	217	696	196	15,769	876	17,278	13
51	95	504	1,759	310	753	211	798	1,734	9,362	14
475	1,164	3,431	3,619	2,571	9,749	444	516	3,271	2,657	15
		80	410	101	421	15	8	244	1,079	16
970	7,058	2,461	5,214	2,338	4,098	781	17,111	8,931	31,348	17
1,639	3,598	3,868	5,319	3,133	6,116	774	1,119	13,778	22,846	18
7,540	12,134	35,136	43,540	23,137	34,689	4,171	12,460	69,947	121,286	19
375	1,215	1,506	6,367	480	1,214	202	483	3,765	11,573	20
306	1,197	610	293	525	261	259	1,006	1,756	1,029	21
170	316	659	2,090	528	1,349	260	1,781	1,662	5,339	22
323	75	1,401	292	1,196	1,196	259	783	3,030	1,543	23
213	336	250	446	243	290	338	2,197	1,587	1,660	24
1,875	765	7,702	2,923	4,552	2,807	949	2,003	18,119	23,120	25
1,353	6,918	4,160	8,956	3,006	4,742	1,035	4,610	11,050	31,806	26
2,038	4,012	8,362	13,959	6,093	10,421	1,292	4,533	15,848	34,865	27
16,561	220,258	79,311	1,108,268	61,764	782,318	8,037	174,568	143,315	1,798,628	28
16,553	62,393	79,337	299,019	61,817	232,816	8,029	30,180	143,518	540,886	29
1,379	3,254	2,180	5,145	1,986	4,687	380	897	8,012	18,907	30
3,919	11,234	26,674	77,189	18,975	54,495	2,182	6,121	33,079	92,221	31
5,493	7,540	33,651	51,117	22,479	33,619	3,080	5,041	44,152	66,253	32
		273	369	40	41	50	103	492	671	33
16,553	84,421	79,337	432,838	61,817	325,658	8,029	42,341	143,518	718,937	34
12,593	3,624	72,258	23,148	54,531	15,181	6,415	2,029	109,620	31,666	35
2,391	392	15,822	1,621	14,273	2,004	2,348	598	25,628	4,899	36
530	492	1,770	840	979	806	554	1,289	5,285	5,889	37
2,748	6,669	13,621	32,989	9,855	24,712	1,715	5,693	25,016	60,801	38
341	330	1,929	1,921	996	944	162	162	1,713	1,529	39
8,180	5,391	36,721	20,715	24,547	14,535	4,452	2,906	73,614	47,564	40
464	374	998	847	724	662	191	188	2,836	2,427	41
661	117	6,746	1,284	3,971	640	695	149	8,159	1,604	42
601	231	3,722	1,490	2,259	854	393	156	5,919	2,538	43
276	163	1,929	1,507	1,214	735	347	211	2,515	1,167	44
441	707	1,050	1,694	877	1,205	305	404	3,428	4,179	45
2,729	1,130	18,501	7,416	14,194	5,657	2,943	1,306	32,759	13,389	46
135	1,095	43	170	262	385	122	672	713	1,545	47
		100	236	10	24			343	808	48
14,140	1,414	67,978	6,797	54,856	5,479	6,387	636	124,389	12,434	49
768	648	2,349	1,446	2,652	1,710	220	483	5,013	3,629	50
1,896	1,835	10,259	10,345	5,590	4,091	1,582	1,900	16,708	14,110	51
733	630	3,660	3,314	2,308	2,011	348	355	6,184	6,079	52
1,657	5,090	8,016	15,229	5,418	10,660	1,769	24,946	14,245	35,178	53
16,555	30,338	79,338	133,007	61,839	92,294	8,033	44,082	143,523	251,436	54
49	2,087	126	4,887	18	171	93	6,393	351	5,343	55
		310	2,896	160	2,388			90	1,379	56
12,045	122,206	65,762	583,682	49,170	408,096	5,826	104,560	99,889	997,265	57
9,102	19,086	50,681	86,571	32,748	56,216	4,673	20,640	76,930	155,667	58
6,624	8,275	42,122	37,652	26,230	25,632	3,747	9,224	49,012	51,999	59
9,482	27,362	52,016	124,224	35,010	81,848	4,838	29,864	78,919	207,666	60
11,960	22,075	65,766	101,446	48,787	72,165	5,781	20,000	99,305	177,032	61
		310	1,429	160	1,146			90	540	62
784	1,269	2,069	985	2,059	690	499	1,786	7,530	6,575	63
1,844	1,003	2,535	1,587	3,855	2,349	733	442	23,169	13,802	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Insurance Agency Operators		Real Estate Agency Operators	
				Courtiers d'assurance		Courtiers en immeuble	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	1,328		1,773	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	252		1,074	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	1,580		2,847	
Sources of Income .....		Sources de revenu .....			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	180	1,778	1,382	35,229
Commissions from Employment .....	5	Commissions d'emploi .....	5	40	288	214	5,991
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	50	40	50	181
Family Allowance .....	7	Allocations familiales .....	7	300	311	768	503
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	64	75	347	1,082
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	231	622	294	846
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	230	624	348	996
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	100	1,263	173	599
Net Business Income .....	12	Revenu net d'entreprise .....	12	1,580	28,455	2,846	7,913
Net Professional Income .....	13	Revenu net de profession libérale .....	13			76	2,787
Net Commission Income .....	14	Revenu net de commissions .....	14	101	2,193	48	105
Net Farming Income .....	15	Revenu net d'agriculture .....	15	59	287	109	890
Net Fishing Income .....	16	Revenu net de pêche .....	16			50	1,245
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	440	800	526	7,722
Bond Interest .....	18	Intérêt obligataire .....	18	310	534	492	373
Bank Interest .....	19	Intérêt bancaire .....	19	1,116	4,332	1,954	8,487
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	20	12	410	1,815
Income from Trusts .....	21	Revenu de fiducie .....	21	19	21	87	98
Annuity Income .....	22	Revenu de rentes .....	22	119	424	322	4,198
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	43	4	249	740
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	70	36	154	937
Net Rental Income .....	25	Revenu net de location .....	25	190	421	1,166	468
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	250	141	620	7,004
Miscellaneous Income .....	27	Revenus divers .....	27	160	210	533	3,171
Total Income Assessed .....	28	Revenu total établi .....	28	1,580	41,451	2,847	72,343
Personal Exemptions .....		Exemptions personnelles .....					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	1,578	5,949	2,833	10,680
Age Exemption .....	30	Exemption en raison d'âge .....	30	231	545	295	696
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	415	1,191	502	1,539
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	290	694	848	1,619
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33				
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	1,578	8,379	2,833	14,534
Deductions .....		Déductions .....					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	1,357	557	2,131	644
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	180	14	1,014	320
Registered Pension Plan .....		Cotisations à un régime enregistré .....					
Contributions .....	37	de pensions .....	37	40	53	347	493
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	692	3,133	614	1,943
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	18	4	46	46
Interest, Dividends and Capital Gains ..		Déduction pour intérêts, dividendes ..					
Deduction .....	40	et gains en capital .....	40	1,167	834	2,118	1,735
Pension Income .....		Déduction relative au revenu .....					
Deduction .....	41	de pensions .....	41	70	68	168	167
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	80	8	323	96
Education Deduction .....	43	Déduction relative aux études .....	43	80	36	240	81
Tuition Fees .....	44	Frais de scolarité .....	44	20	6	227	233
Child Care Expenses .....	45	Frais de garde d'enfants .....	45			20	3
General Expense Allowance .....	46	Déduction générale pour frais .....	46	220	77	1,272	619
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47			165	2,877
Disability Deduction .....	48	Déduction pour invalidité .....	48	26	61		
Standard Deduction .....	49	Déduction forfaitaire .....	49	1,068	107	1,788	179
Medical Claims .....	50	Frais médicaux .....	50	50	24	169	144
Charitable Donations .....	51	Dons de charité .....	51	510	494	979	1,151
Eligible Deductions Transferred .....		Déductions admissibles transférées ..					
from Spouse .....	52	d'un conjoint à l'autre .....	52	50	48	102	76
Other Deductions .....	53	Autres déductions .....	53	387	821	1,273	16,680
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	1,578	6,348	2,833	27,516
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55			54	3,183
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56			11	393
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	1,519	27,592	2,063	44,705
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	1,328	5,296	1,773	9,206
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	828	1,468	1,596	3,951
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	1,328	6,763	1,773	13,157
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	1,517	5,648	2,027	8,724
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62			11	192
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	430	178	466	1,586
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	16	7	253	125

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Proprietors Other Financial Businesses Propriétaires, autres entreprises financières		Recreational Services Operators Exploitants, services récréatifs		Business Services Operators Exploitants, services commerciaux		Other Services Operators Exploitants, autres services		Other Business Proprietors Propriétaires, autres entreprises		P O S T E M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
3,782		4,272		7,124		76,420		4,640		1
2,007		3,132		5,383		67,113		3,104		2
5,789		7,404		12,507		143,533		7,744		3
	\$		\$		\$		\$		\$	
1,226	51,464	2,974	45,299	3,023	13,179	30,883	219,253	1,840	22,244	4
134	7,665	181	746	196	181	1,291	10,303	118	2,279	5
		112	117	18	24	1,934	1,792	80	43	6
511	309	1,632	1,067	2,804	1,645	37,595	22,816	2,244	1,377	7
326	1,329	701	1,760	1,135	3,356	7,818	21,522	836	2,527	8
467	1,249	541	1,398	387	1,022	4,851	13,578	351	1,042	9
439	1,106	624	1,897	375	976	6,835	16,953	438	1,305	10
173	3,874	294	1,190	219	1,240	2,067	8,452	60	234	11
5,784	5,573	7,293	28,058	12,371	111,217	142,794	1,105,106	7,703	88,122	12
247	12,707	169	6,902	150	480	1,147	20,142	72	3,628	13
70	269	93	370	146	294	1,206	3,509	23	33	14
36	444	215	212	64	252	2,484	4,419	470	461	15
						138	7			16
961	18,251	530	12,807	943	3,810	7,676	34,455	681	8,157	17
550	2,692	635	895	1,631	2,484	12,674	19,123	698	1,390	18
1,994	9,483	3,438	5,863	5,986	7,236	64,109	83,838	3,809	7,068	19
221	1,295	145	975	320	1,133	3,787	12,715	124	281	20
140	456	80	525	190	575	1,591	1,043	29	19	21
449	5,173	97	314	70	266	1,761	7,961	194	2,353	22
125	414	231	288	209	105	2,705	1,587	326	750	23
286	843	80	297	409	487	1,464	1,867	60	464	24
633	147	634	2,255	1,022	1,254	14,813	12,797	556	2,097	25
2,866	17,761	822	8,199	1,284	1,626	10,827	30,389	1,048	6,517	26
663	4,200	802	1,611	1,696	4,222	13,890	32,772	855	1,502	27
5,769	134,692	7,391	123,046	12,496	154,050	143,368	1,677,560	7,711	149,699	28
2,827	10,632	7,345	27,619	12,494	47,094	143,363	540,207	7,035	26,419	29
469	1,107	541	1,277	442	1,043	5,135	12,119	360	850	30
476	1,343	1,528	3,944	1,650	4,723	26,877	76,779	1,514	4,251	31
612	939	1,661	2,588	2,459	3,580	35,703	52,542	2,203	3,231	32
				56	73	559	789			33
2,827	14,020	7,345	35,427	12,494	56,513	143,363	682,435	7,035	34,752	34
1,990	678	5,850	1,465	10,387	2,788	114,928	30,404	5,567	1,771	35
849	270	2,454	467	2,245	151	23,198	2,925	1,566	183	36
270	723	500	645	264	147	2,626	2,582	100	59	37
935	3,458	1,281	3,047	2,803	6,745	23,692	57,341	1,276	3,702	38
110	110	180	182	335	308	2,291	2,040	306	306	39
2,142	1,740	3,542	2,300	6,212	3,880	67,110	41,198	3,875	2,346	40
290	289	348	283	221	221	2,126	1,897	80	49	41
475	98	689	110	467	44	6,754	1,101	323	25	42
173	90	248	66	709	281	4,805	1,769	190	52	43
28	14	200	102	1,009	474	3,405	1,676	349	198	44
60	52	181	225	753	943	3,588	4,627	110	213	45
1,182	542	2,738	1,185	2,942	1,034	29,964	10,780	1,724	710	46
89	723	115	277	50	21	543	1,820	50	431	47
						105	248			48
1,990	198	6,381	636	10,811	1,081	127,148	12,710	5,684	566	49
166	344	369	275	833	466	4,322	2,973	190	209	50
813	2,088	668	851	1,251	934	14,235	11,210	1,230	2,078	51
120	103	492	347	216	127	4,844	4,689	307	157	52
1,424	28,087	1,144	12,843	2,016	6,052	14,537	47,322	1,189	11,215	53
2,836	39,631	7,351	25,306	12,496	25,697	143,371	239,311	7,117	24,271	54
58	3,329	45	1,202			227	7,479	59	3,301	55
60	676	18	361	100	688	50	569			56
4,986	93,879	5,740	71,094	9,648	79,946	101,039	894,146	6,094	100,109	57
3,729	18,374	4,051	11,424	6,902	12,094	74,191	138,846	4,578	22,137	58
2,899	8,278	3,136	4,887	5,671	5,417	54,673	54,601	3,944	8,723	59
3,782	26,652	4,272	16,311	7,124	17,510	76,420	193,446	4,640	30,860	60
4,946	18,263	5,778	12,277	9,650	13,995	100,563	158,669	5,987	22,536	61
60	329	18	182	100	346	50	267			62
792	3,166	424	2,833	832	454	6,548	6,894	604	723	63
159	84	624	355	2,722	1,533	35,328	20,333	434	283	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	TOTAL BUSINESS PROPRIETORS TOTAL, PROPRIÉTAIRES D'ENTREPRISES		Investors Investisseurs	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	284,818	572,976	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	213,314	543,956	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	498,132	1,116,932	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	119,538	1,088,346	230,159
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,879	54,722	6,172
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	4,600	8,424	6,008
Family Allowance .....	7	Allocations familiales .....	7	158,222	100,473	74,164
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	39,591	117,921	38,460
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	20,748	58,587	402,381
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	25,150	63,744	278,956
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	7,758	38,283	128,573
Net Business Income .....	12	Revenu net d'entreprise .....	12	495,835	3,994,327	28,837
Net Professional Income .....	13	Revenu net de profession libérale .....	13	3,614	87,759	11,494
Net Commission Income .....	14	Revenu net de commissions .....	14	4,548	19,602	7,296
Net Farming Income .....	15	Revenu net d'agriculture .....	15	13,978	25,355-	27,662
Net Fishing Income .....	16	Revenu net de pêche .....	16	674	762	636
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	27,350	150,958	323,560
Bond Interest .....	18	Intérêt obligataire .....	18	40,471	66,871	476,809
Bank Interest .....	19	Intérêt bancaire .....	19	225,002	354,256	1,034,663
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	11,427	39,120	104,742
Income from Trusts .....	21	Revenu de fiducie .....	21	5,596	6,524	74,627
Annuity Income .....	22	Revenu de rentes .....	22	6,442	31,963	120,516
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	10,203	7,806	84,129
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	5,158	9,861	45,610
Net Rental Income .....	25	Revenu net de location .....	25	52,421	38,395	82,467
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	38,691	129,462	234,464
Miscellaneous Income .....	27	Revenus divers .....	27	53,219	116,704	92,347
Total Income Assessed .....	28	Revenu total établi .....	28	497,438	6,559,513	1,116,554
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	494,004	1,861,319	1,115,424
Age Exemption .....	30	Exemption en raison d'âge .....	30	21,593	50,958	412,937
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	121,455	346,284	73,194
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	156,804	235,568	67,149
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,474	2,046	531
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	494,004	2,496,176	1,115,424
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	404,380	115,823	157,414
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	95,860	14,540	103,788
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	13,310	14,109	16,493
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	85,104	213,257	105,715
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	8,499	7,951	11,416
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes et gains en capital .....	40	236,377	146,800	1,023,150
Pension Income		Déduction relative au revenu de pensions .....	41	8,533	7,492	176,629
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	30,940	5,525	42,145
Education Deduction .....	43	Déduction relative aux études .....	43	19,510	7,713	29,232
Tuition Fees .....	44	Frais de scolarité .....	44	11,558	6,501	34,479
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	10,931	14,590	3,548
General Expense Allowance .....	46	Déduction générale pour frais .....	46	115,237	45,761	224,573
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	2,459	10,121	4,283
Disability Deduction .....	48	Déduction pour invalidité .....	48	593	1,409	12,258
Standard Deduction .....	49	Déduction forfaitaire .....	49	429,295	42,905	868,563
Medical Claims .....	50	Frais médicaux .....	50	17,153	12,377	53,952
Charitable Donations .....	51	Dons de charité .....	51	56,314	51,466	221,300
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	19,590	18,063	46,528
Other Deductions .....	53	Autres déductions .....	53	54,157	215,485	343,304
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	494,155	951,890	1,116,044
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	1,121	38,256	11,723
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	797	11,584	4,856
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	370,028	3,595,072	731,083
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	275,437	565,434	555,728
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	203,239	222,997	453,543
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	284,818	788,431	572,976
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	368,258	645,312	680,754
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	797	5,524	4,856
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	23,138	27,158	289,546
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	71,842	41,953	195,465

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Property Owners propriétaires d'immeubles		TOTAL INVESTMENT TOTAL, PLACEMENTS		PENSIONERS RETRAITÉS		Unclassified Non classés		GRAND TOTAL TOTAL GLOBAL		P O S T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
67,996		640,972		465,991		486,859		10,201,400		1
59,201		603,157		677,420		1,453,657		5,101,540		2
27,197		1,244,129		1,143,411		1,940,516		15,302,940		3
	\$		\$		\$		\$		\$	
47,885	565,321	278,044	2,585,690	121,733	388,917	618,465	1,605,311	11,195,538	188,336,248	4
2,691	38,575	8,863	83,554	3,921	13,055	10,977	18,545	320,241	3,783,174	5
1,210	5,901	7,218	19,350	8,458	18,887	20,861	14,204	414,088	648,050	6
22,362	12,915	96,526	54,926	43,593	21,391	421,284	261,235	3,722,799	2,238,988	7
14,645	47,931	53,105	152,728	52,213	194,475	793,005	4,002,997	3,247,508	9,546,713	8
26,434	76,604	428,815	1,250,377	889,986	2,647,398	11,911	25,515	1,465,586	4,278,226	9
25,470	59,498	304,426	656,076	888,418	2,443,508	37,212	94,107	1,507,024	3,812,992	10
8,761	31,132	137,334	542,839	684,640	4,632,327	23,263	92,706	1,007,018	6,014,901	11
8,928	9,131	37,765	13	13,737	1,389	16,470	1,757	801,663	3,738,705	12
3,323	62,756	14,817	139,859	7,157	21,707	4,109	4,637	237,628	6,149,456	13
1,434	2,630	8,730	15,415	3,639	4,728	5,493	3,406	99,275	522,631	14
3,605	4,402	31,267	43,526	11,572	13,788	3,815	9,407	436,247	1,747,254	15
305	312	941	97	948	66	6,716	4,098	53,796	330,920	16
16,218	106,353	339,778	6,769,487	94,331	119,139	19,401	23,982	1,095,663	8,482,170	17
25,508	52,157	502,317	1,627,425	262,990	375,871	56,158	48,892	2,141,262	3,256,069	18
93,035	228,337	1,127,698	5,906,824	859,040	1,547,058	274,035	208,698	6,780,260	12,234,383	19
8,439	33,191	113,181	526,440	29,985	53,922	5,097	10,208	241,316	824,059	20
2,698	6,410	77,325	436,211	16,101	16,435	3,979	2,124	225,049	557,905	21
5,953	28,110	126,469	575,451	80,548	139,558	3,318	9,161	275,638	969,122	22
6,017	12,962	90,146	148,120	41,328	5,286	7,842	2,088	340,503	263,972	23
3,199	8,002	48,809	191,715	10,979	10,782	2,554	2,368	152,025	284,090	24
18,831	599,935	201,298	736,029	64,238	42,404	20,227	7,742	806,609	581,827	25
21,480	110,430	255,944	1,265,204	88,228	59,140	18,998	11,906	924,568	2,038,783	26
18,733	55,111	111,080	267,481	186,281	324,038	312,755	1,689,186	2,017,082	4,600,507	27
26,690	2,149,301	1,243,244	23,907,785	1,143,402	13,064,780	1,189,175	8,116,463	14,549,288	265,241,146	28
27,005	478,039	1,242,429	4,676,411	1,143,304	4,308,006	1,938,787	7,296,494	15,290,967	57,563,729	29
27,429	64,693	440,366	1,038,643	899,707	2,122,507	15,299	35,975	1,502,221	3,543,511	30
20,702	54,817	93,896	234,862	242,705	536,616	232,170	708,805	2,909,882	8,215,144	31
22,118	31,902	89,267	128,593	45,262	57,547	307,583	419,061	3,475,746	4,967,584	32
236	399	767	1,082	218	233	2,100	2,591	50,748	77,821	33
27,005	629,852	1,242,429	6,079,592	1,143,304	7,024,908	1,938,787	8,462,927	15,290,967	74,367,788	34
42,189	7,097	199,603	30,011	33,934	2,471	372,376	14,121	10,722,472	2,318,006	35
29,229	5,283	133,017	17,448	38,617	2,781	555,716	30,061	10,321,555	2,940,036	36
6,955	7,087	23,448	20,738	32,907	18,603	40,377	11,607	3,426,679	4,057,687	37
20,615	56,410	126,330	350,223	77,776	278,694	40,529	86,157	2,329,201	4,997,187	38
165	165	11,581	11,274	2,623	2,573	15,465	14,344	543,613	512,782	39
96,920	74,350	1,120,070	959,285	854,220	686,687	287,292	143,034	7,244,520	4,495,876	40
10,108	9,137	186,737	164,052	669,034	645,262	23,888	21,608	1,043,216	976,004	41
11,294	2,276	53,439	6,650	64,663	3,303	151,447	12,246	4,344,693	987,899	42
5,435	2,212	34,667	13,291	11,757	4,555	62,330	22,955	778,312	272,615	43
4,035	2,378	38,514	32,147	5,592	2,524	90,338	64,935	1,063,530	593,783	44
1,171	1,676	4,719	7,134	150	185	21,829	17,999	451,593	644,959	45
47,113	20,579	271,686	108,947	116,092	37,706	615,622	215,489	11,096,071	5,233,665	46
2,396	14,064	6,679	26,194	2,801	6,054	8,131	8,449	297,792	956,365	47
754	1,778	13,012	30,512	17,903	41,533	3,106	7,182	51,557	121,035	48
03,803	10,360	972,366	97,056	888,844	88,837	1,883,071	187,979	13,262,964	1,324,291	49
6,180	5,735	60,132	137,677	40,790	52,674	18,777	12,428	366,501	394,401	50
19,954	23,089	241,254	259,827	239,291	150,420	43,428	20,022	1,848,068	1,514,050	51
7,922	11,020	54,450	87,174	157,124	284,900	12,332	13,122	540,185	643,775	52
26,566	133,770	369,870	764,464	245,829	88,424	91,416	113,945	2,514,336	4,575,290	53
27,013	388,465	1,243,057	3,124,102	1,143,355	2,398,185	1,939,337	1,017,684	15,295,888	37,559,706	54
840	38,831	12,563	495,531	71	783	693	27,869	33,443	1,336,792	55
621	8,103	5,477	75,382	1,424	13,191	791	10,624	16,361	215,515	56
87,356	1,250,295	818,439	15,613,813	684,931	4,581,231	676,274	3,225,192	11,646,705	162,808,634	57
66,865	235,978	622,593	2,069,466	445,146	611,671	457,730	389,598	10,028,718	27,677,542	58
42,550	75,099	496,093	851,979	364,517	275,145	337,739	171,315	7,592,359	11,196,465	59
67,996	311,077	640,972	2,921,445	465,991	886,816	486,859	560,913	10,201,400	38,874,007	60
86,014	243,778	766,768	2,080,076	677,133	749,310	676,032	501,418	11,575,933	29,954,206	61
621	3,730	5,477	34,937	1,424	6,550	791	5,042	16,361	101,717	62
13,275	19,515	302,821	1,238,609	79,066	24,219	15,826	4,945	997,950	1,575,772	63
16,687	9,382	212,152	119,328	24,363	12,590	1,052,232	650,709	2,578,524	1,446,827	64

TABLE 3A

## TAXABLE RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

			Employees of Businesses <i>Employés d'entreprises</i>		Employees of Institutions <i>Employés d'institutions</i>	
	ITEM	POSTE	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns . . . . .	1	Nombre de déclarations imposables . . . . .	1	5,190,600	743,690	
Number of Non-Taxable Returns . . . . .	2	Nombre de déclarations non imposables . . . . .	2			
Total Number of Returns . . . . .	3	Nombre total de déclarations . . . . .	3	5,190,600	743,690	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries . . . . .	4	Salaires et traitements . . . . .	4	5,164,469	106,769,724	743,569
Commissions from Employment . . . . .	5	Commissions d'emploi . . . . .	5	237,558	3,384,140	2,082
Other Employment Earnings . . . . .	6	Autres revenus d'emploi . . . . .	6	185,124	236,692	20,143
Family Allowance . . . . .	7	Allocations familiales . . . . .	7	1,695,621	1,011,739	186,240
Unemployment Insurance Benefits . . . . .	8	Prestations d'assurance-chômage . . . . .	8	1,459,379	3,375,128	109,705
Old Age Security Pension . . . . .	9	Pension de sécurité de la vieillesse . . . . .	9	46,479	119,986	8,084
CPP or QPP Benefits . . . . .	10	Prestations du RPC ou du RRQ . . . . .	10	105,185	252,507	23,020
Other Pensions or Superannuation . . . . .	11	Autres pensions ou pensions de retraite . . . . .	11	69,134	281,338	16,460
Net Business Income . . . . .	12	Revenu net d'entreprise . . . . .	12	123,945	100,910	12,932
Net Professional Income . . . . .	13	Revenu net de profession libérale . . . . .	13	24,803	69,286	12,632
Net Commission Income . . . . .	14	Revenu net de commissions . . . . .	14	26,861	37,554	1,665
Net Farming Income . . . . .	15	Revenu net d'agriculture . . . . .	15	52,965	114,021	4,860
Net Fishing Income . . . . .	16	Revenu net de pêche . . . . .	16	3,838	2,400	168
Taxable Amount of Dividends . . . . .	17	Montant imposable des dividendes . . . . .	17	376,378	920,615	31,378
Bond Interest . . . . .	18	Intérêt obligataire . . . . .	18	615,906	558,340	124,490
Bank Interest . . . . .	19	Intérêt bancaire . . . . .	19	2,187,547	2,084,021	352,548
Mortgage Interest . . . . .	20	Intérêt hypothécaire . . . . .	20	42,029	97,546	5,385
Income from Trusts . . . . .	21	Revenu de fiducie . . . . .	21	54,597	38,778	9,069
Annuity Income . . . . .	22	Revenu de rentes . . . . .	22	26,255	103,437	3,439
Other Canadian Investment Income . . . . .	23	Autres placements au Canada . . . . .	23	90,785	48,170	12,144
Foreign Investment Income . . . . .	24	Revenu de placements étrangers . . . . .	24	47,573	39,323	5,808
Net Rental Income . . . . .	25	Revenu net de location . . . . .	25	265,159	90,277	31,791
Taxable Capital Gains . . . . .	26	Gains en capital imposables . . . . .	26	277,375	234,515	28,406
Miscellaneous Income . . . . .	27	Revenus divers . . . . .	27	737,534	1,233,677	100,582
Total Income Assessed . . . . .	28	Revenu total établi . . . . .	28	5,190,600	120,593,705	743,690
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption . . . . .	29	Exemption personnelle de base . . . . .	29	5,188,763	19,542,285	743,506
Age Exemption . . . . .	30	Exemption en raison d'âge . . . . .	30	50,558	119,291	8,991
Married or Equivalent Exemption . . . . .	31	Exemption de marié(e) ou l'équivalent . . . . .	31	1,249,040	3,581,498	118,694
Wholly Dependent Children . . . . .	32	Enfants entièrement à charge . . . . .	32	1,649,799	2,331,345	165,034
Other Dependents Exemption . . . . .	33	Ex. pour autres personnes à charge . . . . .	33	30,464	47,498	3,848
Total Personal Exemptions . . . . .	34	Total des exemptions personnelles . . . . .	34	5,188,763	25,621,917	743,506
Deductions		Déductions				
CPP or QPP Contributions . . . . .	35	Cotisations au RPC ou au RRQ . . . . .	35	5,131,423	1,221,769	735,602
Unemployment Insurance Premiums . . . . .	36	Primes d'assurance-chômage . . . . .	36	4,909,241	1,665,019	735,940
Registered Pension Plan Contributions . . . . .	37	Cotisations à un régime enregistré de pensions . . . . .	37	1,185,378	937,205	461,530
Registered Retirement Savings Plan . . . . .	38	Régime enregistré d'épargne-retraite . . . . .	38	1,133,752	2,445,768	177,892
Registered Home Ownership . . . . .	39	Régime enregistré d'épargne-logement . . . . .	39	277,138	260,475	50,494
Interest, Dividends and Capital Gains Deduction . . . . .	40	Déduction pour intérêts, dividendes et gains en capital . . . . .	40	2,427,207	1,324,265	395,163
Pension Income Deduction . . . . .	41	Déduction relative au revenu de pensions . . . . .	41	68,447	60,843	16,036
Union and Professional Dues . . . . .	42	Cotisations syndicales et prof. . . . .	42	1,732,015	406,228	527,171
Education Deduction . . . . .	43	Déduction relative aux études . . . . .	43	251,266	87,468	56,458
Tuition Fees . . . . .	44	Frais de scolarité . . . . .	44	273,008	114,834	88,890
Child Care Expenses . . . . .	45	Frais de garde d'enfants . . . . .	45	178,872	260,365	65,979
General Expense Allowance . . . . .	46	Déduction générale pour frais . . . . .	46	5,125,154	2,557,913	742,838
Other Expenses of Employment . . . . .	47	Autres frais découlant d'un emploi . . . . .	47	201,329	756,000	6,610
Disability Deduction . . . . .	48	Déduction pour invalidité . . . . .	48	7,702	18,404	2,007
Standard Deduction . . . . .	49	Déduction forfaitaire . . . . .	49	4,513,775	450,925	612,308
Medical Claims . . . . .	50	Frais médicaux . . . . .	50	112,952	85,905	23,973
Charitable Donations . . . . .	51	Dons de charité . . . . .	51	613,606	476,237	120,134
Eligible Deductions Transferred from Spouse . . . . .	52	Déductions admissibles transférées d'un conjoint à l'autre . . . . .	52	153,072	119,018	17,991
Other Deductions . . . . .	53	Autres déductions . . . . .	53	958,325	1,427,905	125,592
Total Deductions (Item 35-53) . . . . .	54	Total des déductions (Postes 35 à 53) . . . . .	54	5,190,549	14,676,547	743,690
Forward Averaging Income Deduction . . . . .	55	Déduction relative au revenu étalé . . . . .	55	9,488	519,801	440
Forward Averaging Withdrawal Amount . . . . .	56	Retrait du montant d'étalement . . . . .	56	5,170	74,545	354
Taxable Income Assessed . . . . .	57	Revenu imposable établi . . . . .	57	5,190,600	79,850,019	743,690
Net Federal Tax Payable . . . . .	58	Impôt fédéral net à payer . . . . .	58	5,153,674	14,142,834	739,368
Net Provincial Tax Payable . . . . .	59	Impôt provincial net à payer . . . . .	59	3,863,384	5,721,220	527,687
Total Net Tax Payable . . . . .	60	Impôt total net à payer . . . . .	60	5,190,600	19,864,054	743,690
Basic Federal Tax . . . . .	61	Impôt fédéral de base . . . . .	61	5,190,600	15,214,671	743,690
Forward Averaging Tax Credit . . . . .	62	Cr. d'impôt pour étalement du revenu . . . . .	62	5,170	35,353	354
Dividend Tax Credit . . . . .	63	Crédit d'impôt pour dividendes . . . . .	63	363,926	185,070	30,741
Child Tax Credit . . . . .	64	Crédit d'impôt pour enfants . . . . .	64	446,147	211,190	118,596

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Teachers & Professors <i>Instituteurs et professeurs</i>		Fed. Government Employees <i>Employés du gouvernement fédéral</i>		Prov. Government Employees <i>Employés de gouvernements provinciaux</i>		Mun. Government Employees <i>Employés de gouvernements municipaux</i>		Armed Forces <i>Forces armées</i>		P O S T E M E
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
265,906		308,613		341,423		456,356		81,375		1
265,906		308,613		341,423		456,356		81,375		2
										3
	\$		\$		\$		\$		\$	
265,906	8,437,894	308,613	8,259,014	341,423	8,207,191	456,356	11,009,128	81,375	2,068,361	4
695	2,281	801	2,117	447	2,047	1,127	3,605	251	26	5
4,155	5,813	2,566	3,866	2,907	3,488	20,459	22,909	103	170	6
102,529	63,949	103,924	59,523	120,130	72,363	157,819	93,975	34,438	20,429	7
23,832	57,272	39,253	100,000	54,575	161,807	74,790	164,285	3,668	8,253	8
778	1,487	1,240	2,471	2,611	4,973	3,152	6,749			9
4,434	9,902	5,232	11,229	7,685	15,554	9,590	22,220	100	145	10
5,221	32,241	14,517	95,210	7,949	42,964	10,094	44,778	1,415	5,733	11
9,984	16,591-	5,625	10,690-	9,200	5,792-	13,504	12,490-	1,200	2,711-	12
11,431	13,298	2,371	1,859	3,569	6,918	3,087	5,487	480	1,563	13
827	45	637	358	669	180	1,650	1,839	128	108	14
5,920	11,774-	3,258	6,278-	7,186	17,724-	7,493	19,312-	192	386-	15
135	186-	277	225-	565	223	298	664-			16
26,447	34,487	16,570	20,433	17,641	21,271	18,524	19,545	2,653	1,978	17
53,418	61,296	66,974	47,571	62,908	50,276	72,591	58,259	15,875	7,617	18
168,118	176,071	143,857	118,412	163,832	147,927	217,917	199,190	26,301	12,684	19
3,140	7,268	2,390	3,996	2,281	3,803	4,230	8,016	241	248	20
4,921	3,764	3,818	2,575	3,912	2,590	7,130	4,233	922	140	21
1,470	2,953	1,510	2,831	1,780	3,887	1,976	4,176	101	115	22
8,512	1,996	4,636	542	5,782	1,878	9,271	1,665	818	93	23
4,871	3,570	3,010	1,827	2,443	904	2,621	393	627	78	24
20,220	17,859-	16,502	11,773-	17,538	14,071-	28,029	11,728-	2,651	2,908-	25
22,715	16,257	17,711	9,323	17,697	12,332	20,643	12,888	2,657	889	26
36,698	66,290	43,891	87,106	45,197	77,014	56,310	86,812	6,561	10,008	27
265,906	8,951,722	308,613	8,801,294	341,423	8,801,999	456,356	11,725,956	81,375	2,132,627	28
265,772	1,000,737	308,537	1,162,812	341,407	1,286,659	456,322	1,720,018	81,341	306,469	29
821	1,932	1,400	3,293	2,935	6,927	3,339	7,880			30
55,974	156,817	79,924	231,724	87,267	250,953	116,358	333,943	29,397	83,786	31
102,236	156,438	102,452	145,682	115,069	166,938	153,597	218,119	35,322	50,192	32
1,217	1,839	1,218	1,927	1,279	2,233	1,573	2,159	188	166	33
265,772	1,317,764	308,537	1,545,438	341,407	1,713,709	456,322	2,282,119	81,341	440,613	34
265,139	76,028	307,446	85,265	339,604	91,466	453,585	120,270	81,225	22,417	35
265,258	111,876	306,710	125,667	334,622	131,446	453,293	176,958	81,125	33,702	36
251,639	477,556	282,425	482,640	280,780	401,750	368,553	540,705	78,936	125,672	37
100,251	126,188	69,800	104,847	80,360	117,231	104,448	150,991	16,945	16,058	38
20,105	19,179	24,034	22,746	23,126	21,936	22,236	20,932	10,932	10,146	39
178,778	105,628	168,937	88,420	184,276	100,296	242,617	131,292	33,538	14,198	40
4,543	4,425	13,133	12,610	7,928	7,476	9,403	8,582	1,179	1,087	41
253,246	92,552	250,269	57,990	292,043	67,778	361,011	94,168	8,681	1,272	42
38,496	11,603	21,603	7,657	22,683	8,063	27,890	9,360	4,085	1,362	43
58,400	20,508	24,845	10,170	28,425	11,164	37,649	12,733	3,463	1,221	44
22,499	39,044	15,903	25,471	21,035	33,285	20,382	31,076	1,326	1,607	45
265,621	132,752	308,131	153,944	341,161	170,422	456,134	227,803	81,375	40,675	46
4,670	5,449	998	1,403	2,689	4,719	17,285	15,270	132	82	47
510	1,194	791	1,867	735	1,666	791	1,867	50	118	48
184,062	18,385	249,923	24,985	281,772	28,165	381,749	38,166	74,228	7,418	49
7,835	7,713	8,851	7,082	8,483	6,206	10,382	8,606	630	548	50
78,913	73,054	54,927	38,860	55,729	43,100	70,659	48,928	6,730	4,774	51
12,117	7,872	11,927	9,479	12,543	8,914	16,227	12,063	2,870	1,839	52
73,182	94,741	80,120	83,197	75,798	78,450	95,709	112,152	17,051	16,587	53
265,906	1,425,750	308,613	1,344,300	341,423	1,333,533	456,356	1,761,925	81,375	300,783	54
185	1,711	357	2,301	102	2,279	86	566			55
229	984	102	845	119	1,914	204	1,148			56
265,906	6,207,481	308,613	5,910,106	341,423	5,754,394	456,356	7,682,496	81,375	1,391,234	57
265,468	1,180,972	307,523	1,078,666	339,438	1,005,952	454,502	1,337,453	81,245	249,849	58
218,871	510,053	234,194	440,210	260,683	399,249	339,581	506,257	63,674	103,161	59
265,906	1,691,025	308,613	1,518,876	341,423	1,405,202	456,356	1,843,710	81,375	353,010	60
265,906	1,243,599	308,613	1,146,758	341,423	1,086,518	456,356	1,445,693	81,375	260,795	61
229	465	102	432	119	679	204	557			62
26,019	7,712	16,176	4,394	17,281	4,615	18,247	4,317	2,596	448	63
18,658	8,241	22,803	9,570	30,032	12,900	36,171	16,621	1,281	557	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Fed. Crown Corporation Employees <i>Employés des sociétés de la Couronne fédérale</i>		Prov. Crown Corporation Employees <i>Employés des sociétés de la Couronne provinciale</i>	
			Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	174,927	156,674	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	174,927	156,674	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	174,926	4,835,452	156,670
Commissions from Employment .....	5	Commissions d'emploi .....	5	627	3,447	168
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	7,093	9,997	3,263
Family Allowance .....	7	Allocations familiales .....	7	66,242	38,316	65,491
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	22,591	58,701	22,579
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	810	1,306	740
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	2,315	4,787	2,638
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	4,046	25,628	4,960
Net Business Income .....	12	Revenu net d'entreprise .....	12	4,560	5,002	4,393
Net Professional Income .....	13	Revenu net de profession libérale .....	13	800	694	789
Net Commission Income .....	14	Revenu net de commissions .....	14	511	14	410
Net Farming Income .....	15	Revenu net d'agriculture .....	15	2,122	3,857	2,596
Net Fishing Income .....	16	Revenu net de pêche .....	16	214	205	167
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	9,791	10,784	9,049
Bond Interest .....	18	Intérêt obligataire .....	18	40,752	31,211	28,696
Bank Interest .....	19	Intérêt bancaire .....	19	88,106	81,353	79,786
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	1,088	2,418	810
Income from Trusts .....	21	Revenu de fiducie .....	21	1,394	758	1,595
Annuity Income .....	22	Revenu de rentes .....	22	960	2,546	781
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,222	322	3,121
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,160	537	1,051
Net Rental Income .....	25	Revenu net de location .....	25	11,459	5,386	8,820
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	10,941	5,063	8,208
Miscellaneous Income .....	27	Revenus divers .....	27	31,610	56,683	20,290
Total Income Assessed .....	28	Revenu total établi .....	28	174,927	5,155,945	156,674
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	174,877	658,954	156,670
Age Exemption .....	30	Exemption en raison d'âge .....	30	910	2,157	840
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	52,250	150,896	51,687
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	67,200	97,940	65,838
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,000	1,773	1,422
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	174,877	911,719	156,670
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	174,190	49,401	156,033
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	174,361	72,478	156,508
Registered Pension Plan		Cotisations à un régime enregistré				
Contributions .....	37	de pensions .....	37	145,238	224,952	129,020
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	47,574	76,746	39,884
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	11,193	10,729	12,058
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction .....	40	et gains en capital .....	40	102,145	54,870	90,085
Pension Income		Déduction relative au revenu				
Deduction .....	41	de pensions .....	41	3,506	3,245	4,611
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	131,012	36,120	127,926
Education Deduction .....	43	Déduction relative aux études .....	43	12,417	5,012	9,313
Tuition Fees .....	44	Frais de scolarité .....	44	9,296	3,501	11,871
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	5,907	9,699	5,453
General Expense Allowance .....	46	Déduction générale pour frais .....	46	174,913	87,389	156,669
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	15,821	24,173	2,561
Disability Deduction .....	48	Déduction pour invalidité .....	48	304	717	268
Standard Deduction .....	49	Déduction forfaitaire .....	49	144,542	14,448	127,554
Medical Claims .....	50	Frais médicaux .....	50	2,823	2,870	2,504
Charitable Donations .....	51	Dons de charité .....	51	29,248	18,263	28,091
Eligible Deductions Transferred		Déductions admissibles transférées				
from Spouse .....	52	d'un conjoint à l'autre .....	52	8,239	6,662	8,070
Other Deductions .....	53	Autres déductions .....	53	46,175	56,054	45,596
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	174,927	757,330	156,674
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	171	1,678	123
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	158	493	74
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	174,927	3,485,717	156,674
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	174,542	634,967	156,560
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	125,746	238,762	122,808
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	174,927	873,729	156,674
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	174,927	677,557	156,674
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	158	208	74
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	9,512	2,323	8,856
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	8,763	3,845	7,256

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Unclassified Employees <i>Employés non classés</i>		TOTAL EMPLOYEES <i>TOTAL, EMPLOYÉS</i>		TOTAL FARMERS <i>TOTAL, AGRICULTEURS</i>		TOTAL FISHERMEN <i>TOTAL, PÊCHEURS</i>		Self Employed Accountants <i>Comptables indépendants</i>		P O S T E M E
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
306,453		8,026,017		137,183		28,190		9,935		1
306,453		8,026,017		137,183		28,190		9,935		2
										3
	\$		\$		\$		\$		\$	
301,045	4,915,099	7,994,352	174,038,680	36,721	392,026	7,407	18,946	1,766	13,883	4
3,810	42,982	247,566	3,453,931	702	3,674			110	762	5
16,690	141,192	262,503	474,268	770	1,400	323	172	30	58	6
70,962	43,578	2,603,396	1,547,596	50,166	35,196	11,898	8,266	4,770	3,345	7
81,409	206,597	1,891,781	4,424,052	7,106	23,527	25,359	106,296	373	1,614	8
3,348	9,117	67,246	167,718	19,318	56,414	355	951	627	1,910	9
11,800	37,474	171,999	417,074	19,478	48,820	511	896	689	2,242	10
3,905	15,048	137,705	641,851	2,816	18,526	222	820	290	1,129	11
7,109	1,691	192,447	168,854	5,544	25,640	298	790	1,285	3,540	12
4,143	8,738	64,103	145,538	805	9,716	136	1,355	9,935	468,791	13
1,370	2,146	34,728	43,130	994	3,677	131	99	157	74	14
3,379	4,080	89,971	189,904	136,646	1,847,187	114	96	140	432	15
653	29	6,315	1,710	95	196	28,158	313,219	10	24	16
15,565	59,379	523,996	1,138,322	16,216	44,357	840	1,455	3,830	21,618	17
35,513	35,546	1,117,123	975,283	23,156	48,436	622	730	2,486	5,098	18
135,299	131,701	3,563,311	3,331,431	107,948	405,373	10,312	13,838	7,261	13,901	19
2,145	4,402	63,740	139,977	5,514	24,380	152	532	470	1,285	20
3,001	2,930	90,359	63,385	6,361	17,151	188	90	430	287	21
1,663	6,640	39,935	134,716	8,102	32,867	127	1,742	722	3,063	22
4,337	1,841	142,628	59,295	15,170	19,745	803	1,248	884	3,273	23
2,027	2,276	71,191	54,967	1,138	1,149	80	6	672	2,396	24
11,015	5,253	413,181	177,868	8,507	14,726	558	236	2,072	4,688	25
14,069	10,012	420,422	325,799	33,268	118,345	639	438	3,533	6,325	26
32,526	63,479	1,111,199	1,897,725	18,491	42,805	3,311	3,802	2,085	7,935	27
306,453	5,729,179	8,026,017	192,939,818	137,183	3,235,336	28,190	475,358	9,935	550,299	28
306,184	1,151,715	8,023,379	30,218,527	137,088	516,803	28,190	106,276	9,884	37,226	29
3,667	8,654	73,462	173,244	19,571	46,187	378	892	627	1,480	30
48,009	137,356	1,888,600	5,419,738	42,631	115,648	8,679	24,158	2,821	7,768	31
67,274	96,180	2,523,821	3,585,775	52,235	85,074	11,687	18,316	5,507	8,901	32
777	1,103	42,984	67,214	109	109	139	165	63	47	33
306,184	1,395,007	8,023,379	39,464,498	137,088	763,821	28,190	149,807	9,884	55,422	34
287,126	58,930	7,931,373	1,953,407	111,629	43,432	25,123	7,113	9,085	4,822	35
256,913	74,975	7,673,971	2,722,237	25,965	5,369	27,198	3,870	900	120	36
56,833	69,528	3,240,332	3,944,579	5,194	5,995	172	97	194	605	37
60,468	131,659	1,831,374	3,534,181	37,144	120,494	2,748	7,302	6,185	28,756	38
17,520	16,888	468,836	442,699	3,670	3,564	668	556	160	157	39
146,732	82,852	3,969,478	2,163,140	112,776	87,596	10,497	6,448	7,651	5,663	40
3,927	3,613	132,713	120,112	6,172	5,523	280	237	418	360	41
80,170	20,139	3,763,544	932,838	8,083	1,588	2,085	277	689	177	42
18,546	5,833	462,757	160,440	7,009	2,480	662	200	1,381	670	43
29,531	13,215	565,378	226,302	1,747	769	464	250	612	217	44
16,310	26,362	353,666	534,272	596	980	583	755	180	509	45
299,722	148,761	7,951,718	3,968,783	34,205	14,639	7,081	2,135	1,683	643	46
8,637	18,464	260,728	842,645	752	879	40	35	110	333	47
650	1,534	13,804	32,967	85	198	18	42			48
265,945	26,526	6,835,858	682,900	84,041	8,404	24,088	2,409	4,414	440	49
10,976	7,447	189,409	146,855	6,331	4,905	506	275	776	853	50
33,827	24,340	1,091,864	855,272	51,310	51,202	3,982	1,853	5,420	8,836	51
6,281	4,444	249,334	192,427	16,185	16,807	883	869	1,141	892	52
38,130	70,069	1,555,678	2,121,207	17,436	33,452	5,061	5,361	5,965	63,953	53
306,424	805,577	8,025,937	25,577,261	137,102	408,275	28,190	40,084	9,886	118,007	54
692	22,190	11,644	555,946	345	12,220			432	9,734	55
130	1,884	6,535	86,018	432	6,148			120	379	56
306,453	3,508,277	8,026,017	127,428,166	137,159	2,057,325	28,190	285,468	9,935	367,516	57
300,378	568,931	7,972,698	22,538,324	101,884	247,474	22,830	39,048	9,877	81,194	58
189,212	180,710	5,945,840	8,999,573	121,429	175,942	26,383	26,356	7,731	30,319	59
306,453	749,641	8,026,017	31,537,897	137,183	423,416	28,190	65,404	9,935	111,513	60
306,453	631,287	8,026,017	24,248,541	137,159	393,149	28,190	51,380	9,935	81,172	61
130	933	6,535	40,501	432	3,043			120	186	62
14,925	11,240	508,279	230,990	15,119	8,331	786	328	3,496	3,908	63
33,702	16,683	723,409	336,420	6,018	3,738	1,201	901	68	35	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Self Employed Medical Doctors and Surgeons <i>Médecins et chirurgiens indépendants</i>		Self Employed Dentists <i>Dentistes indépendants</i>	
			Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	30,900	8,120	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	30,900	8,120	
Sources of Income .....		Sources de revenu .....		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	7,522	131,045	1,393
Commissions from Employment .....	5	Commissions d'emploi .....	5			
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	690	691	149
Family Allowance .....	7	Allocations familiales .....	7	16,016	11,609	4,354
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	164	183	17
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	2,287	6,395	203
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	2,305	7,718	197
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	530	5,059	40
Net Business Income .....	12	Revenu net d'entreprise .....	12	3,409	24,210	1,201
Net Professional Income .....	13	Revenu net de profession libérale .....	13	30,900	2,477,200	8,120
Net Commission Income .....	14	Revenu net de commissions .....	14	40	13	20
Net Farming Income .....	15	Revenu net d'agriculture .....	15	1,074	4,724	347
Net Fishing Income .....	16	Revenu net de pêche .....	16			14
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	12,507	51,892	3,066
Bond Interest .....	18	Intérêt obligataire .....	18	7,384	19,552	1,440
Bank Interest .....	19	Intérêt bancaire .....	19	25,237	58,977	6,160
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	914	2,336	290
Income from Trusts .....	21	Revenu de fiducie .....	21	7,914	2,308	380
Annuity Income .....	22	Revenu de rentes .....	22	1,891	10,215	190
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	2,514	1,107	480
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	2,658	2,702	395
Net Rental Income .....	25	Revenu net de location .....	25	5,092	12,371	1,474
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	9,801	17,359	2,374
Miscellaneous Income .....	27	Revenus divers .....	27	7,053	26,161	1,044
Total Income Assessed .....	28	Revenu total établi .....	28	30,900	2,791,300	8,120
Personal Exemptions .....		Exemptions personnelles .....				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	30,859	116,147	8,119
Age Exemption .....	30	Exemption en raison d'âge .....	30	2,365	5,581	203
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	6,306	17,492	998
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	18,468	33,396	4,702
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	395	568	41
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	30,859	173,184	8,119
Deductions .....		Déductions .....				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	28,858	15,896	8,013
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	4,880	1,368	773
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	2,221	6,042	169
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	25,207	132,891	6,702
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	1,895	1,893	914
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	26,846	20,930	6,391
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	1,340	1,256	87
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	3,031	1,501	478
Education Deduction .....	43	Déduction relative aux études .....	43	5,476	2,773	741
Tuition Fees .....	44	Frais de scolarité .....	44	1,443	655	526
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	935	2,269	100
General Expense Allowance .....	46	Déduction générale pour frais .....	46	6,995	2,816	1,369
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	56	66	15
Disability Deduction .....	48	Déduction pour invalidité .....	48	61	144	
Standard Deduction .....	49	Déduction forfaitaire .....	49	12,710	1,267	3,691
Medical Claims .....	50	Frais médicaux .....	50	664	2,143	101
Charitable Donations .....	51	Dons de charité .....	51	18,067	33,942	4,397
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	2,298	2,402	408
Other Deductions .....	53	Autres déductions .....	53	18,406	214,383	4,479
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	30,870	444,635	8,120
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	3,819	94,707	703
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	360	8,292	94
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	30,900	2,087,068	8,120
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	30,822	569,995	8,053
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	21,637	219,807	6,250
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	30,900	789,802	8,120
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	30,899	547,550	8,120
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	360	4,092	94
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	10,649	8,847	2,672
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	105	47	50

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Self Employed Lawyers & Notaries Avocats et notaires indépendants		Self Employed Engineers and Architects Ingenieurs et architectes indépendants		Self Employed Entertainers and Artists Artistes, athlètes, etc. indépendants		Other Self-Employed Professionals Autres membres de prof. libérales indépendants		TOTAL SELF-EMPLOYED PROFESSIONALS TOTAL, MEMBRES DE PROF. LIBÉRALES INDÉPENDANTS		P O S T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
17,548		3,444		9,056		32,307		111,310		1
17,548		3,444		9,056		32,307		111,310		2
										3
3,292	\$ 35,275	1,003	\$ 9,343	3,058	\$ 18,885	9,327	\$ 74,477	27,361	\$ 293,640	4
94	427	70	94	150	610	189	2,674	459	4,150	5
9,269	6,546	1,400	776	149	432	172	1,487	1,351	3,471	6
12	14	238	709	1,474	737	9,774	6,721	47,057	32,520	7
644	1,716	140	409	739	2,128	2,242	5,944	3,785	10,640	8
678	2,081	160	542	520	1,563	1,549	4,246	5,972	16,745	9
135	2,181	94	979	502	1,651	1,761	5,212	6,288	20,106	10
1,936	7,927	178	1,319	448	2,612	1,586	14,092	3,116	26,434	11
17,548	994,714	3,444	144,012	236	104	1,396	3,152	9,641	53,054	12
140	115			9,007	136,577	32,307	770,607	111,261	5,602,733	13
529	1,284			41	29	440	1,090	834	1,323	14
				111	49	707	208	2,918	7,620	15
				30	486			60	673	16
5,788	40,562	1,007	9,341	740	4,122	5,298	30,882	32,236	171,657	17
3,330	6,446	801	1,174	1,353	2,090	5,245	8,505	22,039	45,823	18
11,649	28,795	2,381	6,723	4,695	6,382	18,427	32,030	75,810	157,163	19
1,158	5,643	110	399	342	1,091	657	3,009	3,943	14,391	20
687	1,432	100	35	180	115	812	629	10,499	4,989	21
865	4,723	130	1,180	370	1,983	1,152	4,685	5,316	26,647	22
1,209	2,065	82	124	222	78	1,326	581	6,712	7,859	23
1,045	1,957	240	1,230	199	123	974	1,228	6,186	9,900	24
3,751	4,352	496	364	473	43	3,080	6,268	16,438	33,087	25
5,235	17,519	775	3,359	737	515	4,218	11,341	26,673	63,906	26
3,355	11,469	525	2,389	1,836	5,387	5,328	21,357	21,226	79,866	27
17,548	1,150,119	3,444	181,905	9,056	186,512	32,307	991,168	111,310	6,499,524	28
17,547	66,148	3,425	12,905	8,914	33,586	32,196	120,956	110,944	417,555	29
679	1,602	140	335	527	1,244	1,645	3,882	6,188	14,604	30
4,224	11,541	875	2,559	1,623	4,737	5,043	14,626	21,890	61,247	31
9,578	16,389	1,548	2,653	1,352	1,532	10,077	15,225	51,232	85,152	32
79	55					60	81	636	793	33
17,547	95,736	3,425	18,455	8,914	41,099	32,196	154,769	110,944	579,350	34
16,950	9,438	3,282	1,660	8,030	2,764	29,007	12,481	103,225	51,634	35
1,204	166	594	81	2,924	371	6,118	764	17,392	2,988	36
518	1,436	208	205	471	369	1,249	1,370	5,030	10,472	37
11,953	58,692	2,194	9,685	3,863	10,688	13,309	51,629	69,413	327,513	38
694	655	160	159	785	771	1,949	1,949	6,553	6,484	39
12,551	9,544	2,523	1,791	5,123	3,097	19,766	13,622	80,851	59,459	40
431	410	130	124	463	388	1,630	1,605	4,495	4,227	41
1,130	553	677	123	2,040	400	3,450	766	11,495	3,758	42
1,706	732	617	267	514	142	2,431	867	12,866	5,773	43
590	254	308	83	611	194	2,466	867	6,553	2,597	44
568	1,913	112	222	261	374	1,213	2,558	3,367	7,970	45
2,487	967	969	378	2,896	1,184	8,472	3,661	24,871	10,173	46
50	55					141	543	372	1,032	47
60	142					210	491	331	781	48
8,306	831	2,321	232	7,220	722	22,101	2,201	60,763	6,061	49
946	1,883	150	236	614	563	3,136	2,744	6,391	8,716	50
9,106	16,027	1,104	1,591	1,403	1,377	8,474	9,575	47,971	79,602	51
1,224	915	268	177	382	195	1,116	779	6,837	5,655	52
8,818	100,411	1,394	10,443	1,922	4,695	9,878	49,969	50,862	498,886	53
17,547	205,023	3,427	27,456	8,935	28,295	32,252	158,442	111,037	1,093,781	54
1,096	36,301	224	11,187	80	1,956	531	26,246	6,885	202,234	55
121	1,808			81	310			780	11,605	56
17,548	814,866	3,444	124,807	9,056	115,472	32,307	651,750	111,310	4,635,761	57
17,346	198,823	3,444	31,391	8,927	19,856	32,039	136,105	110,508	1,161,120	58
13,377	77,377	2,573	11,404	6,770	7,405	25,149	55,012	83,487	452,584	59
17,548	276,199	3,444	42,795	9,056	27,261	32,307	191,117	111,310	1,613,704	60
17,548	191,964	3,444	28,587	9,056	21,831	32,306	134,885	111,308	1,124,680	61
121	864			81	129			780	5,651	62
5,087	7,123	812	1,487	739	934	5,080	5,870	28,535	30,555	63
108	46	50	17	312	141	2,380	1,589	3,072	1,892	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

				TOTAL SELF-EMPLOYED SALESMEN TOTAL, VENDEURS INDÉPENDANTS		Forestry Operators Exploitants forestiers	
		ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	20,060		5,214	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	20,060		5,214	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	4,766	29,014	3,495	39,36
Commissions from Employment .....	5	Commissions d'emploi .....	5	1,740	8,190		
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	87	27	142	69
Family Allowance .....	7	Allocations familiales .....	7	7,338	4,650	3,153	2,63
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	1,230	3,569	2,580	10,19
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	1,697	4,701	86	21
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	1,740	5,151	86	24
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	1,196	5,422		
Net Business Income .....	12	Revenu net d'entreprise .....	12	785	527	5,114	52,05
Net Professional Income .....	13	Revenu net de profession libérale .....	13	158	809		
Net Commission Income .....	14	Revenu net de commissions .....	14	20,060	385,593	50	6
Net Farming Income .....	15	Revenu net d'agriculture .....	15	331	1,178	269	48
Net Fishing Income .....	16	Revenu net de pêche .....	16	11	4		
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	2,002	4,622	18	
Bond Interest .....	18	Intérêt obligataire .....	18	2,449	2,848	139	20
Bank Interest .....	19	Intérêt bancaire .....	19	9,834	17,355	2,096	3,23
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	322	711	20	1
Income from Trusts .....	21	Revenu de fiducie .....	21	640	352		
Annuity Income .....	22	Revenu de rentes .....	22	813	2,715	95	10
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	239	11	50	1
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	460	189		
Net Rental Income .....	25	Revenu net de location .....	25	1,846	158	159	10
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	2,431	2,738	225	30
Miscellaneous Income .....	27	Revenus divers .....	27	4,286	6,664	852	98
Total Income Assessed .....	28	Revenu total établi .....	28	20,060	484,517	5,214	109,72
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	20,052	75,466	5,214	19,65
Age Exemption .....	30	Exemption en raison d'âge .....	30	1,698	4,007	86	20
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	5,273	14,805	2,495	7,55
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	7,076	11,063	3,228	5,29
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	35	14		
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	20,052	105,355	5,214	32,71
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	18,462	8,039	5,164	1,63
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	4,285	573	3,242	638
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	874	408	50	9
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	8,986	27,462	771	2,84
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	832	797	50	50
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	10,899	6,685	2,095	1,25
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	1,360	1,195		
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	699	93	1,393	228
Education Deduction .....	43	Déduction relative aux études .....	43	956	402	170	68
Tuition Fees .....	44	Frais de scolarité .....	44	809	334	40	14
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	392	960	121	30
General Expense Allowance .....	46	Déduction générale pour frais .....	46	4,219	1,734	3,468	1,65
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	223	832	100	33
Disability Deduction .....	48	Déduction pour invalidité .....	48				
Standard Deduction .....	49	Déduction forfaitaire .....	49	14,563	1,453	4,777	478
Medical Claims .....	50	Frais médicaux .....	50	987	867	21	9
Charitable Donations .....	51	Dons de charité .....	51	5,037	4,879	437	234
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	1,220	1,449	85	61
Other Deductions .....	53	Autres déductions .....	53	4,373	13,794	874	843
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	20,054	71,957	5,214	10,45
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	121	3,955	40	719
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56				
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	20,060	303,283	5,214	65,84
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	19,892	55,405	4,751	9,87
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	13,632	20,574	2,757	2,89
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	20,060	75,980	5,214	12,76
Basic Federal Tax .....	61	Impôt fédéral de base .....	61				
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	20,060	59,281	5,214	12,29
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	1,864	1,022		
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	1,161	614	106	24

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Manufacturers Fabricants		Proprietors of Construction Businesses Propriétaires, entreprises de construction		Public Utility Operators Exploitants de services d'utilité publique		Wholesale Traders Commerçants de gros		Retail Traders Commerçants de détail		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
9,482		52,016		35,010		4,838		78,919		1
9,482		52,016		35,010		4,838		78,919		2
	\$		\$		\$		\$		\$	3
1,989	25,529	13,280	92,589	9,750	91,269	1,880	55,559	21,292	283,317	4
185	6,191	110	843	189	330	218	4,169	983	10,322	5
60	1,488	268	160	169	200	62	615	596	1,647	6
3,898	2,275	24,544	15,785	14,648	9,565	2,135	1,496	29,729	18,893	7
512	1,458	7,042	23,304	3,851	12,215	501	1,933	4,838	16,168	8
945	2,596	1,284	3,795	1,138	3,245	142	435	4,213	12,205	9
927	2,448	1,426	4,753	1,517	3,569	213	582	4,930	13,596	10
274	1,689	573	2,521	465	2,717	107	719	1,564	8,752	11
9,482	113,399	51,982	733,730	34,889	470,575	4,833	48,011	78,783	941,585	12
143	6,583	156	560	146	642	145	13,148	638	16,061	13
		274	1,422	292	751	141	781	1,004	6,844	14
226	1,171	2,259	1,756	1,551	4,664	282	339	1,742	840	15
		70	406	36	164	15	8	226	1,077	16
762	6,183	1,835	3,432	1,803	3,521	474	11,848	6,774	23,933	17
1,296	3,206	2,897	4,534	2,415	5,209	587	863	9,266	18,165	18
5,173	10,190	25,790	36,693	15,654	27,262	2,672	8,768	45,178	97,954	19
238	884	1,197	5,779	340	990	155	374	2,516	8,465	20
169	1,051	423	189	263	76	186	448	1,310	675	21
170	303	522	1,403	448	1,124	194	1,599	1,317	4,613	22
164	37	1,011	190	631	1,037	84	324	1,684	1,292	23
155	311	153	123	227	261	183	2,045	1,048	1,317	24
1,463	369	5,604	4,028	2,795	1,920	757	861	11,929	22,611	25
853	6,631	3,113	7,871	2,151	3,702	739	2,976	7,885	25,869	26
1,440	2,989	5,909	11,001	4,170	8,606	720	3,006	9,631	27,048	27
9,482	194,686	52,016	953,356	35,010	644,286	4,838	160,907	78,919	1,561,570	28
9,468	35,694	52,011	196,027	34,986	131,893	4,830	18,197	78,875	297,338	29
947	2,235	1,293	3,051	1,181	2,787	142	335	4,368	10,307	30
2,308	6,550	15,734	44,448	9,991	28,289	1,127	3,319	17,408	47,826	31
3,981	5,323	25,016	36,611	14,683	22,297	2,248	3,606	30,314	45,200	32
		222	322	40	31	50	101	352	456	33
9,468	49,802	52,011	280,460	34,986	185,297	4,830	25,559	78,875	401,128	34
8,497	3,119	50,183	19,962	33,399	12,366	4,553	1,708	73,581	27,111	35
1,631	341	11,112	1,331	8,561	1,464	1,611	447	16,033	4,058	36
462	485	1,623	791	914	795	390	836	4,476	5,535	37
2,420	6,427	12,120	31,669	8,737	23,785	1,569	5,369	21,681	57,397	38
330	320	1,471	1,464	741	691	97	97	1,264	1,154	39
5,465	3,735	27,040	15,757	16,670	10,371	2,889	2,080	47,501	32,661	40
337	249	650	603	583	547	91	91	1,808	1,565	41
357	78	5,638	1,090	3,084	532	493	97	6,424	1,402	42
389	168	2,490	959	1,609	559	308	135	4,340	1,946	43
212	120	733	437	706	327	184	134	1,129	554	44
320	633	621	935	632	831	251	367	1,997	2,462	45
1,832	818	12,910	5,381	9,613	4,096	1,983	926	20,430	9,119	46
135	1,095	29	109	177	287	84	315	485	1,201	47
				10	24			137	323	48
7,300	730	42,744	4,274	29,498	2,950	3,515	351	63,639	6,363	49
639	349	1,692	1,093	1,840	1,235	210	473	3,904	2,790	50
1,773	1,730	8,466	9,016	4,528	3,732	1,262	1,751	13,491	12,219	51
594	538	2,526	2,270	1,708	1,171	97	57	3,976	3,548	52
1,179	3,569	5,591	9,410	3,883	7,892	1,262	15,787	8,777	21,308	53
9,470	24,503	52,011	106,551	35,008	73,655	4,832	31,020	78,879	192,718	54
49	2,087	126	4,887	18	171	93	6,393	351	5,343	55
		310	2,800	150	2,353			80	1,314	56
9,482	118,293	52,016	564,258	35,010	387,515	4,838	100,032	78,919	963,695	57
9,102	19,086	50,681	86,571	32,748	56,216	4,673	20,640	76,930	155,667	58
6,624	8,275	42,122	37,652	26,230	25,632	3,747	9,224	49,012	51,999	59
9,482	27,362	52,016	124,224	35,010	81,848	4,838	29,864	78,919	207,666	60
9,482	21,744	52,016	99,770	35,010	70,165	4,838	19,800	78,919	174,551	61
		310	1,380	150	1,128			80	507	62
726	1,186	1,750	767	1,740	607	431	1,037	6,530	5,296	63
729	398	1,706	1,046	1,468	909	200	121	7,306	4,154	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Insurance Agency Operators <i>Courtiers d'assurance</i>		Real Estate Agency Operators <i>Courtiers en immeuble</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns .....	1 Nombre de déclarations imposables .....	1,328		1,773	
Number of Non-Taxable Returns .....	2 Nombre de déclarations non imposables ..				
Total Number of Returns .....	3 Nombre total de déclarations .....	1,328		1,773	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries .....	4 Salaires et traitements .....	180	1,771	846	20,817
Commissions from Employment .....	5 Commissions d'emploi .....	40	286	105	4,475
Other Employment Earnings .....	6 Autres revenus d'emploi .....	50	40	40	122
Family Allowance .....	7 Allocations familiales .....	290	308	516	327
Unemployment Insurance Benefits .....	8 Prestations d'assurance-chômage .....	50	57	139	530
Old Age Security Pension .....	9 Pension de sécurité de la vieillesse .....	221	595	164	503
CPP or QPP Benefits .....	10 Prestations du RPC ou du RRQ .....	220	600	221	676
Other Pensions or Superannuation .....	11 Autres pensions ou pensions de retraite ..	90	1,249	151	424
Net Business Income .....	12 Revenu net d'entreprise .....	1,328	27,528	1,772	16,808
Net Professional Income .....	13 Revenu net de profession libérale .....			38	1,614
Net Commission Income .....	14 Revenu net de commissions .....	101	2,193		
Net Farming Income .....	15 Revenu net d'agriculture .....	59	287	97	152
Net Fishing Income .....	16 Revenu net de pêche .....				
Taxable Amount of Dividends .....	17 Montant imposable des dividendes .....	430	771	383	5,681
Bond Interest .....	18 Intérêt obligataire .....	310	532	397	320
Bank Interest .....	19 Intérêt bancaire .....	962	4,129	1,305	6,453
Mortgage Interest .....	20 Intérêt hypothécaire .....	20	7	260	1,259
Income from Trusts .....	21 Revenu de fiducie .....	19	21	29	87
Annuity Income .....	22 Revenu de rentes .....	105	396	247	3,783
Other Canadian Investment Income .....	23 Autres placements au Canada .....			179	484
Foreign Investment Income .....	24 Revenu de placements étrangers .....	70	2	127	824
Net Rental Income .....	25 Revenu net de location .....	180	386	715	1,060
Taxable Capital Gains .....	26 Gains en capital imposables .....	240	140	312	2,642
Miscellaneous Income .....	27 Revenus divers .....	160	199	394	2,304
Total Income Assessed .....	28 Revenu total établi .....	1,328	40,149	1,773	71,049
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption .....	29 Exemption personnelle de base .....	1,326	4,999	1,759	6,631
Age Exemption .....	30 Exemption en raison d'âge .....	221	522	164	387
Married or Equivalent Exemption .....	31 Exemption de marié(e) ou l'équivalent ..	354	1,080	220	661
Wholly Dependent Children .....	32 Enfants entièrement à charge .....	290	682	593	1,026
Other Dependents Exemption .....	33 Ex. pour autres personnes à charge .....				
Total Personal Exemptions .....	34 Total des exemptions personnelles .....	1,326	7,283	1,759	8,705
Deductions	Déductions				
CPP or QPP Contributions .....	35 Cotisations au RPC ou au RRQ .....	1,155	516	1,455	502
Unemployment Insurance Premiums ..	36 Primes d'assurance-chômage .....	180	14	531	189
Registered Pension Plan	Cotisations à un régime enregistré				
Contributions .....	37 de pensions .....	40	53	195	293
Registered Retirement Savings Plan ..	38 Régime enregistré d'épargne-retraite ..	681	3,106	551	1,874
Registered Home Ownership .....	39 Régime enregistré d'épargne-logement ..	18	4	46	46
Interest, Dividends and Capital Gains	Déduction pour intérêts, dividendes				
Deduction .....	40 et gains en capital .....	1,014	739	1,409	1,227
Pension Income	Déduction relative au revenu				
Deduction .....	41 de pensions .....	60	59	152	151
Union and Professional Dues .....	42 Cotisations syndicales et prof. ....	70	8	156	47
Education Deduction .....	43 Déduction relative aux études .....	80	33	170	52
Tuition Fees .....	44 Frais de scolarité .....	20	5	170	202
Child Care Expenses .....	45 Frais de garde d'enfants .....				
General Expense Allowance .....	46 Déduction générale pour frais .....	220	76	746	363
Other Expenses of Employment .....	47 Autres frais découlant d'un emploi .....			105	2,351
Disability Deduction .....	48 Déduction pour invalidité .....	26	61		
Standard Deduction .....	49 Déduction forfaitaire .....	823	82	876	88
Medical Claims .....	50 Frais médicaux .....	50	5	151	128
Charitable Donations .....	51 Dons de charité .....	500	490	833	1,064
Eligible Deductions Transferred	Déductions admissibles transférées				
from Spouse .....	52 d'un conjoint à l'autre .....	50	39	89	66
Other Deductions .....	53 Autres déductions .....	297	285	763	7,975
Total Deductions (Item 35-53) .....	54 Total des déductions (Postes 35 à 53) ..	1,326	5,576	1,759	16,617
Forward Averaging Income Deduction ..	55 Déduction relative au revenu étalé .....			54	3,183
Forward Averaging Withdrawal Amount ..	56 Retrait du montant d'étalement .....			11	393
Taxable Income Assessed .....	57 Revenu imposable établi .....	1,328	27,290	1,773	42,937
Net Federal Tax Payable .....	58 Impôt fédéral net à payer .....	1,328	5,296	1,773	9,206
Net Provincial Tax Payable .....	59 Impôt provincial net à payer .....	828	1,468	1,596	3,951
Total Net Tax Payable .....	60 Impôt total net à payer .....	1,328	6,763	1,773	13,157
Basic Federal Tax .....	61 Impôt fédéral de base .....	1,328	5,622	1,773	8,702
Forward Averaging Tax Credit .....	62 Cr. d'impôt pour étalement du revenu ..			11	192
Dividend Tax Credit .....	63 Crédit d'impôt pour dividendes .....			369	1,220
Child Tax Credit .....	64 Crédit d'impôt pour enfants .....	430	175	106	33

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Proprietors Other Financial Businesses Propriétaires, autres entreprises financières		Recreational Services Operators Exploitants, services récréatifs		Business Services Operators Exploitants, services commerciaux		Other Services Operators Exploitants, autres services		Other Business Proprietors Propriétaires, autres entreprises		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
3,782		4,272		7,124		76,420		4,640		1
3,782		4,272		7,124		76,420		4,640		2
										3
	\$		\$		\$		\$		\$	
990	44,815	1,883	40,066	1,719	10,872	17,308	175,409	1,439	15,217	4
57	6,802	95	299	108	100	725	7,996	29	669	5
		18	87	18	24	900	851	70	25	6
430	255	1,184	730	2,087	1,171	24,614	15,086	1,636	993	7
228	1,071	545	1,505	901	2,760	4,361	14,647	584	1,914	8
383	994	426	1,112	347	900	3,359	9,680	331	981	9
361	816	437	1,421	346	905	4,353	11,996	341	1,037	10
150	3,593	242	906	153	1,132	1,453	6,150	50	219	11
3,782	14,964	4,222	35,658	7,074	93,626	76,297	972,563	4,640	91,908	12
221	11,968	51	110	62	233	691	12,788	51	3,475	13
70	282	23	171	49	256	753	3,258	23	33	14
19	26	178	295			1,625	907	343	1,725	15
						92	46			16
807	13,966	436	8,570	696	3,588	5,690	29,306	503	3,871	17
458	1,433	375	675	1,247	2,088	8,493	15,381	557	1,157	18
1,628	8,098	2,180	4,004	4,007	6,204	39,835	66,803	2,581	5,238	19
206	1,163	80	930	310	717	2,642	11,237	114	260	20
129	286	80	508	175	568	1,159	709	16	18	21
374	3,499	86	264	70	264	1,457	6,451	174	2,145	22
83	400	170	208	131	67	1,785	1,271	245	742	23
174	554	70	293	297	391	1,276	1,661	60	460	24
508	14	386	1,508	789	815	10,288	13,278	409	314	25
2,269	14,719	604	7,510	1,047	1,272	7,756	22,843	710	3,179	26
454	2,647	398	1,066	816	2,801	8,438	23,461	539	1,152	27
3,782	132,308	4,272	107,676	7,124	129,122	76,420	1,421,963	4,640	136,103	28
2,108	7,921	4,233	15,886	7,114	26,820	76,338	287,695	4,266	15,982	29
385	909	426	1,005	349	824	3,407	8,041	336	793	30
343	955	922	2,318	1,206	3,581	14,248	38,806	929	2,535	31
534	805	1,223	1,850	1,879	2,621	23,752	35,608	1,650	2,364	32
						410	594			33
2,108	10,590	4,233	21,059	7,114	33,846	76,338	370,743	4,266	21,675	34
1,720	620	3,801	1,232	6,720	2,364	71,820	25,577	3,831	1,508	35
652	237	1,553	400	1,300	117	13,216	2,333	1,158	136	36
240	661	490	628	169	143	2,241	2,223	87	19	37
918	3,431	1,106	2,875	2,476	6,345	20,466	54,530	1,151	3,526	38
110	107	180	181	272	247	1,425	1,235	262	262	39
1,761	1,493	2,283	1,550	4,224	3,011	41,690	28,175	2,739	1,682	40
253	253	293	230	153	153	1,453	1,302	70	44	41
446	91	574	104	176	27	4,787	890	256	17	42
150	83	142	43	443	180	3,459	1,311	80	29	43
		157	97	585	204	1,573	680	189	49	44
50	45	100	147	453	586	1,851	2,616	50	98	45
897	418	1,738	825	1,693	661	17,112	6,970	1,376	572	46
58	502	90	155	50	21	392	1,264			47
						95	224			48
1,343	134	3,510	349	5,891	589	63,694	6,367	3,114	309	49
146	283	147	135	627	274	3,080	1,915	180	201	50
755	2,003	635	830	893	683	11,239	9,499	1,031	1,647	51
120	98	308	240	56	25	3,265	3,099	237	125	52
1,119	17,663	793	9,466	1,550	3,637	10,192	32,679	791	4,358	53
2,108	28,121	4,239	19,485	7,116	19,267	76,346	182,887	4,328	14,604	54
58	3,329	45	1,202			227	7,479	59	3,301	55
60	355	18	361	100	683	40	123			56
3,782	90,624	4,272	66,289	7,124	76,531	76,420	860,977	4,640	96,523	57
3,729	18,374	4,051	11,424	6,902	12,094	74,191	138,846	4,578	22,137	58
2,899	8,278	3,136	4,887	5,671	5,417	54,673	54,601	3,944	8,723	59
3,782	26,652	4,272	16,311	7,124	17,510	76,420	193,446	4,640	30,860	60
3,782	18,177	4,272	12,103	7,124	13,711	76,420	156,247	4,640	22,352	61
60	174	18	182	100	343	40	49			62
715	2,741	391	1,932	647	413	5,487	6,283	449	371	63
29	20	167	70	1,003	442	10,943	5,822	160	95	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	TOTAL BUSINESS PROPRIETORS TOTAL, PROPRIÉTAIRES D'ENTREPRISES		Investors Investisseurs	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	284,818	572,976	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	284,818	572,976	
Sources of Income		Sources de revenu				
Wages and Salaries .....	4	Salaires et traitements .....	4	76,052	\$ 896,596	158,747
Commissions from Employment .....	5	Commissions d'emploi .....	5	2,844	42,482	4,855
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	2,399	5,976	3,766
Family Allowance .....	7	Allocations familiales .....	7	108,868	69,520	48,730
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	26,132	87,757	27,556
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	13,039	37,255	300,205
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	15,379	42,646	232,050
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	5,284	30,079	111,446
Net Business Income .....	12	Revenu net d'entreprise .....	12	284,198	3,612,409	20,543
Net Professional Income .....	13	Revenu net de profession libérale .....	13	2,346	66,947	8,996
Net Commission Income .....	14	Revenu net de commissions .....	14	2,776	16,064	5,129
Net Farming Income .....	15	Revenu net d'agriculture .....	15	8,650	7,937	20,964
Net Fishing Income .....	16	Revenu net de pêche .....	16	447	1,747	450
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	20,611	114,675	243,147
Bond Interest .....	18	Intérêt obligataire .....	18	28,432	53,765	305,962
Bank Interest .....	19	Intérêt bancaire .....	19	149,061	285,028	542,439
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	8,096	32,079	77,572
Income from Trusts .....	21	Revenu de fiducie .....	21	3,956	4,636	55,015
Annuity Income .....	22	Revenu de rentes .....	22	5,256	25,946	101,303
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	6,217	6,069	57,516
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	3,838	8,242	37,097
Net Rental Income .....	25	Revenu net de location .....	25	35,981	43,995	67,212
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	27,908	99,662	182,293
Miscellaneous Income .....	27	Revenus divers .....	27	33,916	87,267	65,360
Total Income Assessed .....	28	Revenu total établi .....	28	284,818	5,662,904	572,976
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	282,528	1,064,740	572,239
Age Exemption .....	30	Exemption en raison d'âge .....	30	13,305	31,399	304,343
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	67,285	187,923	45,467
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	109,386	163,288	48,969
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,070	1,506	350
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	282,528	1,448,856	572,239
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	265,879	98,217	127,872
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	60,775	11,706	66,698
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	11,371	12,555	13,776
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	74,647	203,180	93,463
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	6,264	5,857	7,261
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	156,780	103,732	556,362
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	5,912	5,256	150,995
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	23,858	4,610	29,963
Education Deduction .....	43	Déduction relative aux études .....	43	13,827	5,565	19,404
Tuition Fees .....	44	Frais de scolarité .....	44	5,697	2,824	12,386
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	6,446	9,024	2,355
General Expense Allowance .....	46	Déduction générale pour frais .....	46	74,014	31,884	155,859
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	1,708	7,353	3,580
Disability Deduction .....	48	Déduction pour invalidité .....	48	269	635	7,116
Standard Deduction .....	49	Déduction forfaitaire .....	49	230,724	23,063	369,695
Medical Claims .....	50	Frais médicaux .....	50	12,684	8,890	36,672
Charitable Donations .....	51	Dons de charité .....	51	45,846	44,898	187,066
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	13,105	11,337	33,415
Other Deductions .....	53	Autres déductions .....	53	37,071	134,872	269,551
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	282,636	725,457	572,424
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	1,121	38,256	11,723
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	761	10,478	4,592
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	284,818	3,460,809	572,966
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	275,437	565,434	555,728
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	203,239	222,997	453,543
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	284,818	788,431	572,976
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	284,818	635,240	572,629
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	761	4,981	4,592
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	19,665	22,028	229,696
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	23,923	13,135	10,815

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Property Owners Propriétaires d'immeubles		TOTAL INVESTMENT TOTAL, PLACEMENTS		PENSIONERS RETRAITÉS		Unclassified Non classés		GRAND TOTAL TOTAL GLOBAL		P O S I T I O N
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
67,996		640,972		465,991		486,859		10,201,400		1
67,996		640,972		465,991		486,859		10,201,400		2
	\$		\$		\$		\$		\$	3
33,031	503,755	191,778	2,342,848	82,282	334,602	364,422	1,255,697	8,785,141	179,602,049	4
2,041	29,855	6,896	71,637	2,644	11,240	6,901	14,839	269,752	3,610,142	5
859	5,192	4,625	16,789	6,166	15,533	10,059	8,981	288,283	526,616	6
14,840	8,505	63,570	37,424	11,315	5,019	98,255	58,081	3,001,863	1,798,273	7
9,470	35,850	37,026	125,214	40,923	180,395	418,373	2,727,100	2,451,715	7,688,551	8
16,072	46,595	316,277	940,115	341,906	1,021,456	8,895	21,026	774,705	2,266,381	9
16,516	41,826	248,566	573,615	364,750	1,183,182	26,873	79,510	855,584	2,371,001	10
6,402	26,999	117,848	511,354	425,903	3,914,860	19,936	88,466	714,026	5,237,812	11
5,456	11,319	25,999	21,100	7,973	3,303	9,480	3,795	536,365	3,445,654	12
2,397	55,494	11,393	128,190	5,918	20,707	3,168	4,668	199,288	5,980,661	13
1,149	2,306	6,278	13,596	2,326	3,700	3,363	2,594	71,490	469,776	14
2,104	279	23,068	1,434	3,764	3,519	1,998	3,579	267,460	1,631,911	15
158	317	608	280	230	145	4,242	4,306	40,166	320,925	16
12,338	91,825	255,485	5,674,414	66,060	99,498	13,916	21,747	931,362	7,270,748	17
17,353	44,802	323,315	1,353,116	165,709	287,494	36,559	38,912	1,719,404	2,806,406	18
55,803	186,049	598,242	4,934,934	402,394	1,010,809	158,881	160,820	5,075,793	10,316,750	19
6,109	26,738	83,681	455,245	16,851	37,076	3,891	9,092	186,190	713,482	20
2,127	5,593	57,142	395,974	11,097	12,775	3,015	1,736	183,256	501,089	21
5,291	25,672	106,594	521,977	58,800	118,730	3,038	8,848	227,981	874,188	22
4,311	10,178	61,827	133,302	25,200	3,214	4,717	1,734	263,513	232,479	23
2,532	6,982	39,629	176,185	8,481	9,752	1,807	2,236	132,807	262,627	24
62,886	566,965	130,098	704,836	29,763	23,434	15,254	3,271	651,626	572,365	25
16,603	97,973	198,896	1,168,504	64,113	49,939	13,902	12,136	788,252	1,841,467	26
12,613	43,852	77,973	231,396	129,061	278,089	145,692	1,306,921	1,545,155	3,934,536	27
67,996	1,874,361	640,972	20,530,611	465,991	8,621,430	486,859	5,826,393	10,201,400	244,275,890	28
67,885	255,531	640,124	2,411,253	465,929	1,755,129	486,219	1,830,231	10,194,453	38,395,981	29
16,302	38,443	320,645	756,376	345,183	814,015	9,602	22,594	790,032	1,863,317	30
11,594	29,793	57,061	137,455	106,921	240,081	72,467	202,709	2,270,807	6,403,762	31
15,485	22,309	64,454	92,636	18,219	23,811	87,183	117,226	2,925,293	4,182,341	32
202	355	552	786	153	149	1,309	1,565	46,987	72,301	33
67,885	346,432	640,124	3,398,506	465,929	2,833,184	486,219	2,174,325	10,194,453	50,917,702	34
32,380	6,230	160,252	27,300	28,460	2,379	282,048	12,722	8,926,451	2,204,243	35
20,209	4,559	86,907	15,417	28,336	2,527	337,691	23,026	8,262,520	2,787,714	36
6,263	6,741	20,039	19,607	28,502	16,743	33,634	9,930	3,345,148	4,020,385	37
18,234	53,893	111,697	328,392	65,356	243,774	34,533	81,153	2,235,898	4,873,452	38
138	138	7,399	7,284	2,179	2,131	10,551	10,009	506,952	479,382	39
58,440	48,632	614,802	591,182	412,904	361,615	167,437	97,793	5,536,424	3,477,649	40
7,942	7,377	158,937	143,281	424,897	420,683	20,620	19,319	755,383	719,834	41
8,592	1,956	38,555	5,324	51,477	2,583	115,919	10,068	4,015,715	961,140	42
4,215	1,674	23,619	9,092	9,154	3,531	30,638	11,113	561,488	198,597	43
1,695	612	14,081	9,816	2,900	871	31,897	18,226	629,526	261,988	44
765	1,189	3,120	5,216	129	176	14,292	12,398	382,591	571,751	45
32,944	15,474	188,803	85,407	80,747	29,102	363,948	151,404	8,729,606	4,295,260	46
1,708	10,199	5,288	20,715	2,301	5,279	6,651	6,860	278,063	885,630	47
325	767	7,441	17,492	6,160	14,297	1,530	3,598	29,638	70,010	48
49,979	4,987	419,674	41,920	292,055	29,180	444,588	44,389	8,406,354	839,778	49
4,174	3,436	40,846	80,822	25,450	22,706	13,725	9,560	296,329	283,595	50
15,973	20,761	203,039	232,200	166,324	112,649	32,945	16,678	1,648,318	1,399,233	51
5,345	7,220	38,760	59,648	86,370	141,806	8,601	9,000	421,295	438,996	52
19,098	86,023	288,649	531,847	173,930	48,844	57,943	68,841	2,191,003	3,457,105	53
67,890	281,867	640,314	2,231,961	465,975	1,460,876	486,636	616,090	10,197,881	32,225,741	54
840	38,831	12,563	495,531	71	783	693	27,869	33,443	1,336,792	55
563	7,704	5,155	73,693	1,409	13,170	644	10,336	15,718	211,480	56
67,996	1,214,933	640,962	14,479,041	465,991	4,339,761	486,859	3,018,440	10,201,366	160,008,054	57
66,865	235,978	622,593	2,069,466	445,146	611,671	457,730	389,598	10,028,718	27,677,542	58
42,550	75,099	496,093	851,979	364,517	275,145	337,739	171,315	7,592,359	11,196,465	59
67,996	311,077	640,972	2,921,445	465,991	886,816	486,859	560,913	10,201,400	38,874,007	60
67,996	241,511	640,625	2,067,910	465,991	730,871	486,859	484,264	10,201,027	29,795,317	61
563	3,541	5,155	34,103	1,409	6,539	644	4,898	15,718	99,733	62
11,463	17,095	241,159	1,028,787	64,962	22,222	13,505	4,642	893,874	1,348,904	63
3,599	1,796	14,414	6,996	1,751	827	65,182	34,591	840,131	399,115	64

TABLE 4

## ALL RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

				UNDER 20 - MOINS DE 20			
				Males-Hommes		Females-Femmes	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM		POSTE					
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	102,266		52,615	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	276,248		269,874	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	378,514		322,489	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	358,956	1,684,538	283,321	1,097,2
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,221	6,815	5,834	4,0
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	7,010	4,009	10,608	4,7
Family Allowance .....	7	Allocations familiales .....	7	2,755	766	15,032	4,4
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	62,549	134,432	34,957	56,8
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9				
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	9,447	5,958	8,052	4,4
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	1,008	940	639	7
Net Business Income .....	12	Revenu net d'entreprise .....	12	4,153	14,482	1,498	4,1
Net Professional Income .....	13	Revenu net de profession libérale .....	13	737	2,598	726	3,2
Net Commission Income .....	14	Revenu net de commissions .....	14	877	1,362	689	7
Net Farming Income .....	15	Revenu net d'agriculture .....	15	4,206	14,890	1,054	5,6
Net Fishing Income .....	16	Revenu net de pêche .....	16	2,931	12,659	121	1
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	5,816	49,301	4,040	37,3
Bond Interest .....	18	Intérêt obligataire .....	18	18,684	11,796	16,857	12,8
Bank Interest .....	19	Intérêt bancaire .....	19	59,068	31,140	48,697	25,1
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	280	246	306	4
Income from Trusts .....	21	Revenu de fiducie .....	21	4,335	19,806	4,464	20,1
Annuity Income .....	22	Revenu de rentes .....	22	246	146	312	8
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	1,792	474	1,221	4
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	674	1,451	516	1,5
Net Rental Income .....	25	Revenu net de location .....	25	802	439	565	6
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	3,121	3,442	2,875	6,3
Miscellaneous Income .....	27	Revenus divers .....	27	21,794	21,464	25,687	26,6
Total Income Assessed .....	28	Revenu total établi .....	28	375,169	2,023,155	307,047	1,318,0
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	378,384	1,425,096	322,418	1,214,3
Age Exemption .....	30	Exemption en raison d'âge .....	30				
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	3,763	11,444	6,047	19,3
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	2,008	1,568	8,112	6,3
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	227	266	150	16
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	378,384	1,438,373	322,418	1,240,1
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	231,746	16,655	180,254	9,7
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	343,057	33,656	267,781	21,8
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	9,311	3,646	4,477	1,7
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	1,861	2,331	1,533	1,8
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	2,739	2,305	2,342	2,0
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	65,871	26,190	55,811	21,9
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	853	426	887	45
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	51,765	4,838	30,191	2,6
Education Deduction .....	43	Déduction relative aux études .....	43	26,561	7,499	23,470	6,6
Tuition Fees .....	44	Frais de scolarité .....	44	53,731	39,579	60,524	41,1
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	50	42	487	36
General Expense Allowance .....	46	Déduction générale pour frais .....	46	358,419	151,718	282,637	115,8
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	1,121	1,900	236	7
Disability Deduction .....	48	Déduction pour invalidité .....	48				
Standard Deduction .....	49	Déduction forfaitaire .....	49	373,558	37,318	318,215	31,7
Medical Claims .....	50	Frais médicaux .....	50	815	660	1,331	61
Charitable Donations .....	51	Dons de charité .....	51	4,111	1,567	3,092	97
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	100	13		
Other Deductions .....	53	Autres déductions .....	53	7,301	3,913	6,288	2,8
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	378,474	334,254	322,452	262,6
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55			112	1,0
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56				
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	164,263	686,445	102,152	328,6
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	97,778	69,254	49,163	27,3
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	73,738	31,512	37,075	12,6
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	102,266	100,766	52,615	39,9
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	162,973	94,107	101,005	40,7
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62				
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	3,579	9,311	2,519	6,5
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	185	63	32,574	12,2

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Total		AGE GROUP 20-24 GROUPE D'ÂGE						P O T E T M E ▼
		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
154,881		711,083		555,986		1,267,069		1
546,122		337,407		502,677		840,084		2
701,003		1,048,490		1,058,663		2,107,153		3
	\$		\$		\$		\$	
642,277	2,781,811	976,547	10,521,402	894,102	7,875,064	1,870,649	18,396,466	4
10,055	10,841	24,004	118,868	19,652	40,018	43,656	158,886	5
17,618	8,764	47,456	30,708	45,793	29,106	93,249	59,814	6
17,787	5,202	75,313	27,406	105,214	37,442	180,527	64,848	7
97,506	191,275	415,294	1,245,234	294,207	639,548	709,501	1,884,782	8
17,499	10,367	13,330	10,042	12,509	9,894	25,839	19,937	9
1,647	1,666	2,210	3,792	1,867	1,685	4,077	5,477	10
5,651	18,652	29,599	110,098	14,387	38,922	43,986	149,020	11
1,463	5,798	4,629	19,580	4,344	20,530	8,973	40,110	12
1,566	2,138	6,645	14,208	3,660	5,014	10,305	19,222	13
5,260	20,552	20,767	70,244	3,455	7,087	24,222	77,331	14
3,052	12,771	7,023	45,464	460	906	7,483	46,371	15
9,856	86,610	18,102	62,788	16,042	48,981	34,144	111,769	16
35,541	24,619	61,514	37,564	76,965	38,912	138,479	76,476	17
107,765	56,267	234,458	113,298	232,888	101,828	467,346	215,126	18
586	679	1,258	2,446	867	1,448	2,125	3,894	19
8,799	39,947	8,376	18,752	6,486	12,576	14,862	31,327	20
558	953	192	706	226	455	418	1,161	21
3,013	959	5,382	2,731	5,710	979	11,092	3,710	22
1,190	2,991	2,008	2,493	1,209	622	3,217	3,115	23
1,367	373	8,985	2,921	3,993	1,672	12,978	4,594	24
5,996	9,784	15,932	7,723	9,895	4,992	25,827	12,716	25
47,481	48,141	108,683	133,332	109,169	121,898	217,852	255,230	26
682,216	3,341,159	1,038,025	12,595,958	986,403	9,036,234	2,024,428	21,632,192	27
700,802	2,639,409	1,047,913	3,943,910	1,058,537	3,983,850	2,106,450	7,927,760	28
9,810	30,779	95,142	257,690	47,648	142,646	142,790	400,336	29
10,120	7,944	72,481	68,640	62,047	55,911	134,528	124,550	30
377	432	2,941	3,832	1,379	2,141	4,320	5,973	31
700,802	2,678,564	1,047,913	4,274,072	1,058,537	4,184,546	2,106,450	8,458,619	32
412,000	26,452	911,586	146,798	794,775	110,108	1,706,361	256,906	33
610,838	55,497	955,977	205,199	865,471	167,312	1,821,448	372,512	34
13,788	5,442	118,069	90,396	120,813	79,430	238,882	169,826	35
3,394	4,141	42,878	63,719	33,805	43,771	76,683	107,490	36
5,081	4,390	73,807	67,588	68,761	63,613	142,568	131,201	37
121,682	48,096	263,686	100,974	270,518	98,168	534,204	199,142	38
1,740	877	1,825	965	2,282	1,260	4,107	2,225	39
81,956	7,447	277,469	46,154	209,991	31,136	487,460	77,289	40
50,031	14,146	130,353	40,741	94,091	28,585	224,444	69,325	41
114,255	80,729	198,649	144,553	190,420	124,157	389,069	268,711	42
537	403	1,173	1,242	23,832	26,062	25,005	27,303	43
641,056	267,573	974,654	458,236	892,085	411,328	1,866,739	869,564	44
1,357	1,973	17,136	30,106	3,183	4,099	20,319	34,205	45
691,773	69,107	353	758	395	932	748	1,690	46
2,146	1,278	1,007,235	100,559	1,019,492	101,806	2,026,727	202,365	47
7,203	2,541	6,635	3,190	12,592	7,293	19,227	10,483	48
100	13	35,426	19,113	29,936	13,061	65,362	32,174	49
13,589	6,809	4,345	1,506	2,876	1,317	7,221	2,823	50
700,926	596,912	75,155	54,480	54,972	27,665	130,127	82,144	51
117	1,575	1,048,405	1,576,276	1,058,606	1,341,102	2,107,011	2,917,378	52
266,415	1,015,130	361	5,979	204	5,526	565	11,505	53
		265	1,663	139	644	404	2,307	54
146,941	96,637	840,786	7,172,412	691,872	4,482,408	1,532,658	11,654,820	55
110,813	44,116	699,179	1,036,806	546,031	581,868	1,245,210	1,618,674	56
154,881	140,753	524,252	436,592	403,063	244,091	927,315	680,683	57
263,978	134,856	711,083	1,473,398	555,986	825,959	1,267,069	2,299,357	58
6,098	15,900	838,427	1,199,770	690,332	702,131	1,528,759	1,901,901	59
32,759	12,352	265	797	139	313	404	1,110	60
		14,843	12,557	12,656	7,058	27,499	19,615	61
		1,853	786	250,662	115,754	252,515	116,540	62

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

			AGE GROUP—25-29			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
ITEM		POSTE				
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	902,031		627,560
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	163,334		453,299
Total Number of Returns .....	3	Nombre total de déclarations .....	3	1,065,365		1,080,859
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	968,132	17,410,287	808,084
Commissions from Employment .....	5	Commissions d'emploi .....	5	36,475	346,166	14,469
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	39,772	43,366	33,850
Family Allowance .....	7	Allocations familiales .....	7	321,048	154,355	192,993
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	375,452	1,265,417	286,966
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9			
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	2,338	2,685	3,725
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	1,306	1,857	1,822
Net Business Income .....	12	Revenu net d'entreprise .....	12	62,915	331,220	29,242
Net Professional Income .....	13	Revenu net de profession libérale .....	13	15,595	195,330	10,050
Net Commission Income .....	14	Revenu net de commissions .....	14	8,994	40,301	4,667
Net Farming Income .....	15	Revenu net d'agriculture .....	15	31,399	126,868	6,026
Net Fishing Income .....	16	Revenu net de pêche .....	16	6,813	56,238	842
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	41,657	196,024	27,212
Bond Interest .....	18	Intérêt obligataire .....	18	84,022	52,742	93,738
Bank Interest .....	19	Intérêt bancaire .....	19	314,443	166,225	292,312
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,772	4,600	2,339
Income from Trusts .....	21	Revenu de fiducie .....	21	8,058	13,066	5,064
Annuity Income .....	22	Revenu de rentes .....	22	810	4,482	481
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	10,929	7,114	8,445
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	4,424	1,613	2,058
Net Rental Income .....	25	Revenu net de location .....	25	36,986	29,821	15,217
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	38,972	27,755	18,579
Miscellaneous Income .....	27	Revenus divers .....	27	140,065	241,339	123,272
Total Income Assessed .....	28	Revenu total établi .....	28	1,057,665	20,659,226	940,370
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	1,064,663	4,005,594	1,080,453
Age Exemption .....	30	Exemption en raison d'âge .....	30			
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	248,844	705,251	81,866
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	320,662	375,427	124,246
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	4,641	7,649	2,371
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	1,064,663	5,093,920	1,080,453
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	972,810	228,053	742,498
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	948,851	297,384	768,621
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions ..	37	258,077	259,468	237,783
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	124,566	217,593	86,725
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	117,979	112,763	82,869
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	357,223	152,669	335,056
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	820	315	1,303
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	402,343	92,265	290,585
Education Deduction .....	43	Déduction relative aux études .....	43	50,547	15,949	35,717
Tuition Fees .....	44	Frais de scolarité .....	44	107,580	62,045	94,147
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	10,951	14,025	101,698
General Expense Allowance .....	46	Déduction générale pour frais .....	46	964,034	465,927	802,889
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	37,698	97,612	7,515
Disability Deduction .....	48	Déduction pour invalidité .....	48	1,091	2,582	505
Standard Deduction .....	49	Déduction forfaitaire .....	49	982,760	98,069	1,027,372
Medical Claims .....	50	Frais médicaux .....	50	10,228	7,031	15,353
Charitable Donations .....	51	Dons de charité .....	51	74,884	59,222	42,681
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	15,001	6,688	4,366
Other Deductions .....	53	Autres déductions .....	53	151,747	192,353	79,565
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	1,065,221	2,382,013	1,080,548
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	1,028	28,472	339
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	745	6,855	332
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	972,189	13,412,253	713,822
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	890,710	2,209,436	619,822
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	658,325	883,074	455,762
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	902,031	3,092,510	627,560
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	970,408	2,428,758	712,669
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	745	3,353	332
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	39,525	35,669	23,819
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	5,002	2,455	502,483

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 30-34 GROUPE D'ÂGE							P O I S E T E M E
Total		Males-Hommes		Females-Femmes		Total			
Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant		
1,529,591		851,075		530,421		1,381,496		1	
616,633		119,188		441,066		560,254		2	
2,146,224		970,263		971,487		1,941,750		3	
	\$		\$		\$		\$		
1,776,216	27,537,003	865,785	19,853,252	675,799	9,173,779	1,541,584	29,027,031	4	
50,944	410,888	37,097	520,070	10,951	73,812	48,048	593,883	5	
73,622	73,925	29,760	50,485	22,292	25,325	52,052	75,810	6	
514,041	241,876	513,823	324,985	230,479	131,621	744,302	456,606	7	
662,418	1,995,072	254,944	874,004	196,284	516,748	451,228	1,390,752	8	
								9	
6,063	9,837	3,022	8,259	6,889	15,434	9,911	23,693	10	
3,128	4,360	1,724	5,514	2,187	5,466	3,911	10,980	11	
92,157	416,929	76,760	396,239	37,505	122,556	114,265	518,795	12	
25,645	275,910	27,289	695,633	11,070	131,396	38,359	827,029	13	
13,661	52,120	8,035	50,337	4,068	13,070	12,103	63,408	14	
37,425	141,377	34,551	109,788	6,624	973	41,175	108,814	15	
7,655	58,617	6,362	44,942	882	2,931	7,244	47,873	16	
68,869	277,555	59,526	430,693	34,237	182,106	93,763	612,800	17	
177,760	109,038	94,078	59,446	92,494	66,023	186,572	125,469	18	
606,755	314,999	348,431	209,159	301,811	196,062	650,242	405,221	19	
5,111	7,826	4,466	10,881	3,979	7,514	8,445	18,395	20	
13,122	22,810	10,700	10,297	4,407	7,169	15,107	17,467	21	
1,295	5,338	1,957	12,193	1,167	4,738	3,124	16,931	22	
19,374	8,725	14,434	8,948	9,309	2,701	23,743	11,649	23	
6,482	4,678	6,445	5,055	3,102	2,815	9,547	7,869	24	
52,203	30,166	58,883	55,631	22,560	12,676	81,443	68,309	25	
57,551	40,631	52,226	49,267	22,277	20,462	74,503	69,729	26	
263,337	446,439	142,559	282,643	121,537	271,209	264,096	553,852	27	
1,998,035	32,425,785	963,542	23,956,459	825,399	10,959,287	1,788,941	34,915,746	28	
2,145,116	8,070,463	969,341	3,645,940	970,913	3,654,350	1,940,254	7,300,290	29	
								30	
330,710	953,934	326,462	946,738	99,739	313,547	426,201	1,260,286	31	
444,908	506,389	508,356	721,040	163,152	198,288	671,508	919,328	32	
7,012	11,054	6,938	11,466	3,460	5,403	10,398	16,869	33	
2,145,116	9,541,840	969,341	5,325,184	970,913	4,171,587	1,940,254	9,496,772	34	
1,715,308	370,128	901,422	238,112	628,112	124,736	1,529,534	362,848	35	
1,717,472	497,922	833,068	297,053	619,101	167,447	1,452,169	464,500	36	
495,860	453,913	330,388	419,116	226,250	221,639	556,638	640,755	37	
211,291	351,054	183,806	341,102	97,032	158,321	280,838	499,423	38	
200,848	191,498	56,877	54,280	34,102	32,225	90,979	86,505	39	
692,279	289,700	397,278	177,343	337,390	149,602	734,668	326,945	40	
2,123	972	1,019	745	2,058	1,438	3,077	2,183	41	
692,928	149,633	416,427	108,736	265,218	55,402	681,645	164,138	42	
86,264	26,614	19,671	6,175	17,852	5,222	37,523	11,397	43	
201,727	105,265	65,771	31,421	63,944	24,090	129,715	55,510	44	
112,649	147,332	22,718	37,134	136,455	203,585	159,173	240,719	45	
1,766,923	839,295	856,720	418,610	670,453	311,178	1,527,173	729,788	46	
45,213	111,141	39,858	131,569	6,981	18,664	46,839	150,234	47	
1,596	3,774	2,320	5,598	1,045	2,466	3,365	8,064	48	
2,010,132	200,594	853,604	85,155	916,761	91,520	1,770,365	176,675	49	
25,581	15,543	10,887	7,491	16,045	9,975	26,932	17,466	50	
117,565	82,312	109,795	90,419	44,604	28,293	154,399	118,712	51	
19,367	8,722	23,403	10,909	3,295	1,611	26,698	12,520	52	
231,312	248,437	194,919	376,109	80,016	62,869	274,935	438,978	53	
2,145,769	4,093,849	969,846	2,837,078	971,216	1,670,282	1,941,062	4,507,360	54	
1,367	32,966	2,739	85,862	626	12,038	3,365	97,901	55	
1,077	8,881	1,000	15,513	490	5,084	1,490	20,597	56	
1,686,011	20,206,683	902,056	15,970,033	601,048	6,355,991	1,503,104	22,326,024	57	
1,510,532	3,217,255	840,344	2,816,870	524,020	970,463	1,364,364	3,787,333	58	
1,114,087	1,289,345	625,245	1,108,572	390,200	392,978	1,015,445	1,501,549	59	
1,529,591	4,506,600	851,075	3,925,441	530,421	1,363,441	1,381,496	5,288,882	60	
1,683,077	3,571,273	899,382	3,025,562	598,433	1,083,300	1,497,815	4,108,862	61	
1,077	4,364	1,000	7,439	490	2,496	1,490	9,936	62	
63,344	51,803	56,043	80,497	30,068	34,150	86,111	114,647	63	
507,485	282,882	10,188	5,403	576,706	356,846	586,894	362,249	64	

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	AGE GROUP—35-39			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	769,149		468,488	
Number of Non-Taxable Returns .....	2	100,047		371,182	
Total Number of Returns .....	3	869,196		839,670	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries .....	4	760,353	19,868,393	587,951	8,203,269
Commissions from Employment .....	5	31,577	566,598	12,102	104,084
Other Employment Earnings .....	6	23,573	47,467	17,784	20,988
Family Allowance .....	7	559,044	419,830	216,257	144,860
Unemployment Insurance Benefits .....	8	196,835	674,557	140,676	357,916
Old Age Security Pension .....	9				
CPP or QPP Benefits .....	10	4,659	11,960	10,491	25,289
Other Pensions or Superannuation .....	11	2,559	9,008	2,803	10,384
Net Business Income .....	12	82,266	455,611	38,187	128,540
Net Professional Income .....	13	31,281	1,122,632	10,448	121,805
Net Commission Income .....	14	7,954	60,224	4,275	12,091
Net Farming Income .....	15	37,607	116,038	7,685	7,553
Net Fishing Income .....	16	5,853	37,899	533	1,854
Taxable Amount of Dividends .....	17	74,752	704,500	36,264	270,948
Bond Interest .....	18	94,772	71,005	94,374	76,896
Bank Interest .....	19	363,886	260,247	313,044	259,705
Mortgage Interest .....	20	5,511	11,880	6,426	14,682
Income from Trusts .....	21	13,951	9,453	5,492	9,103
Annuity Income .....	22	3,016	18,522	1,831	5,988
Other Canadian Investment Income .....	23	17,225	10,492	10,680	4,061
Foreign Investment Income .....	24	10,300	8,727	4,030	6,534
Net Rental Income .....	25	61,826	62,216	26,815	3,691
Taxable Capital Gains .....	26	64,874	93,829	26,575	30,579
Miscellaneous Income .....	27	135,399	318,114	109,280	287,734
Total Income Assessed .....	28	863,792	24,834,769	725,432	10,101,172
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption .....	29	868,321	3,267,600	839,374	3,159,087
Age Exemption .....	30				
Married or Equivalent Exemption .....	31	329,450	961,871	102,629	320,904
Wholly Dependent Children .....	32	551,350	873,290	155,935	210,245
Other Dependents Exemption .....	33	9,310	15,821	2,513	3,664
Total Personal Exemptions .....	34	868,321	5,118,581	839,374	3,693,900
Deductions	Déductions				
CPP or QPP Contributions .....	35	810,471	223,685	553,215	110,423
Unemployment Insurance Premiums .....	36	719,530	267,995	527,880	144,670
Registered Pension Plan Contributions .....	37	331,552	478,214	191,563	208,013
Registered Retirement Savings Plan .....	38	199,587	403,897	101,863	165,571
Registered Home Ownership .....	39	24,471	23,105	15,632	14,700
Interest, Dividends and Capital Gains Deduction .....	40	404,944	199,345	340,468	169,476
Pension Income Deduction .....	41	1,875	1,484	2,416	1,831
Union and Professional Dues .....	42	381,958	105,986	228,854	50,074
Education Deduction .....	43	12,554	3,743	14,970	4,125
Tuition Fees .....	44	43,493	17,926	50,352	17,734
Child Care Expenses .....	45	16,581	29,113	86,510	130,352
General Expense Allowance .....	46	750,903	368,148	581,316	271,390
Other Expenses of Employment .....	47	37,896	145,910	8,480	31,195
Disability Deduction .....	48	2,574	6,420	547	1,291
Standard Deduction .....	49	719,083	71,765	777,979	77,661
Medical Claims .....	50	16,043	14,653	22,853	20,851
Charitable Donations .....	51	142,886	123,798	46,980	29,881
Eligible Deductions Transferred from Spouse .....	52				
Other Deductions .....	53	32,252	16,578	2,172	1,474
Total Deductions (Item 35-53) .....	54	220,808	603,816	81,426	85,728
Forward Averaging Income Deduction .....	55	4,298	140,395	841	21,647
Forward Averaging Withdrawal Amount .....	56	1,419	22,145	386	4,148
Taxable Income Assessed .....	57	810,997	16,720,872	534,250	5,877,460
Net Federal Tax Payable .....	58	759,063	3,083,141	462,392	902,805
Net Provincial Tax Payable .....	59	564,092	1,213,117	345,988	356,004
Total Net Tax Payable .....	60	769,149	4,296,258	468,488	1,258,811
Basic Federal Tax .....	61	807,647	3,259,748	531,661	999,854
Forward Averaging Tax Credit .....	62	1,419	10,536	386	1,924
Dividend Tax Credit .....	63	69,625	129,828	32,215	50,855
Child Tax Credit .....	64	14,455	7,503	506,312	321,635

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 40-44 GROUPE D'ÂGE						P O S I T I O N
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
1,237,637		601,191		380,208		981,399		1
471,229		78,028		266,611		344,639		2
1,708,866		679,219		646,819		1,326,038		3
	\$		\$		\$		\$	
1,348,304	28,071,662	588,003	16,191,081	463,859	6,545,119	1,051,862	22,736,200	4
43,679	670,683	24,709	477,244	9,871	102,911	34,580	580,155	5
41,357	68,456	18,387	44,328	14,394	17,469	32,781	61,797	6
775,301	564,690	450,623	345,081	156,116	93,599	606,739	438,680	7
337,511	1,032,472	143,421	487,036	104,595	256,814	248,016	743,849	8
								9
15,150	37,250	5,731	16,662	14,492	36,766	20,223	53,428	10
5,362	19,392	6,048	30,848	2,921	8,436	8,969	39,283	11
120,453	584,150	70,831	370,923	30,737	95,015	101,568	465,938	12
41,729	1,244,437	22,733	896,285	7,838	76,136	30,571	972,421	13
12,229	72,316	7,257	51,919	3,625	11,168	10,882	63,088	14
45,292	123,591	38,700	150,072	7,021	16,544	45,721	166,617	15
6,386	39,754	4,770	42,154	621	1,139	5,391	43,293	16
111,016	975,447	69,914	727,855	36,445	249,371	106,359	977,226	17
189,146	147,901	79,775	72,557	86,469	89,122	166,244	161,680	18
676,930	519,952	327,561	313,088	283,670	308,639	611,231	621,727	19
11,937	26,562	7,793	26,470	7,987	24,065	15,780	50,534	20
19,443	18,557	10,785	8,953	6,021	12,722	16,806	21,675	21
4,847	24,511	5,143	33,686	2,375	7,475	7,518	41,161	22
27,905	14,553	19,549	19,410	11,184	5,904	30,733	25,314	23
14,330	15,262	9,613	12,439	4,338	7,814	13,951	20,253	24
88,641	65,908	66,929	41,343	27,604	11,024	94,533	30,319	25
91,449	124,408	57,719	143,050	25,705	45,669	83,424	188,720	26
244,679	605,848	112,091	272,497	77,980	230,780	190,071	503,277	27
1,589,224	34,935,941	675,022	20,692,294	571,849	8,253,704	1,246,871	28,945,997	28
1,707,695	6,426,687	678,566	2,554,067	646,427	2,434,275	1,324,993	4,988,342	29
								30
432,079	1,282,775	249,579	721,714	77,135	235,120	326,714	956,834	31
707,285	1,083,535	446,961	757,162	111,290	155,700	558,251	912,862	32
11,823	19,485	5,539	8,677	1,590	2,324	7,129	11,001	33
1,707,695	8,812,482	678,566	4,041,620	646,427	2,827,419	1,324,993	6,869,039	34
1,363,686	334,108	631,769	177,181	443,765	88,307	1,075,534	265,488	35
1,247,410	412,665	545,929	205,541	411,682	114,218	957,611	319,759	36
523,115	686,228	261,584	398,370	152,435	168,605	414,019	566,975	37
301,450	569,468	177,713	384,023	100,876	175,285	278,589	559,307	38
40,103	37,804	11,830	11,299	8,256	7,759	20,086	19,058	39
745,412	368,821	356,998	196,165	302,927	174,224	659,925	370,388	40
4,291	3,315	5,281	4,794	2,757	2,235	8,038	7,030	41
610,812	156,060	293,852	82,731	178,555	38,957	472,407	121,688	42
27,524	7,872	43,672	15,853	23,508	8,450	67,180	24,303	43
93,845	35,660	24,315	9,054	32,899	11,778	57,214	20,832	44
103,091	159,466	8,631	14,750	29,423	38,871	38,054	53,621	45
1,332,219	639,538	580,515	284,359	459,848	216,383	1,040,363	500,742	46
46,376	177,105	30,974	110,743	7,399	27,904	38,373	138,647	47
3,121	7,711	2,089	5,078	938	1,986	3,027	7,064	48
1,497,062	149,426	533,295	53,243	586,423	58,582	1,119,718	111,826	49
38,896	35,504	21,552	19,883	21,303	18,074	42,855	37,957	50
189,866	153,679	136,635	124,274	47,494	31,386	184,129	155,659	51
34,424	18,052	29,548	17,289	1,881	1,642	31,429	18,931	52
302,234	689,544	185,998	624,239	71,226	84,665	257,224	708,904	53
1,708,387	4,642,028	679,025	2,738,870	646,478	1,269,310	1,325,503	4,008,179	54
5,139	162,042	4,150	170,715	605	17,619	4,755	188,334	55
1,805	26,293	1,307	22,104	586	5,054	1,893	27,158	56
1,345,247	22,598,331	635,213	13,962,138	435,213	4,832,550	1,070,426	18,794,689	57
1,221,455	3,985,950	593,115	2,631,621	375,026	745,588	968,141	3,377,209	58
910,080	1,569,121	443,704	1,042,015	283,542	298,151	727,246	1,340,167	59
1,237,637	5,555,071	601,191	3,673,636	380,208	1,043,740	981,399	4,717,376	60
1,339,308	4,259,602	632,145	2,760,885	432,887	823,945	1,065,032	3,584,830	61
1,805	12,459	1,307	10,624	586	2,396	1,893	13,019	62
101,840	180,687	65,357	130,431	33,090	48,118	98,447	178,549	63
520,767	329,138	11,379	5,827	311,936	174,637	323,315	180,464	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

			AGE GROUP—45-49			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
ITEM		POSTE				
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	513,823	314,310	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	76,606	197,758	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	590,429	512,068	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	496,172	13,560,918	371,211
Commissions from Employment .....	5	Commissions d'emploi .....	5	18,916	340,504	7,111
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	15,803	46,963	10,846
Family Allowance .....	7	Allocations familiales .....	7	317,468	198,274	96,138
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	123,584	422,061	82,409
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9			
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	7,645	24,258	23,052
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	11,989	70,147	5,510
Net Business Income .....	12	Revenu net d'entreprise .....	12	65,770	367,563	22,318
Net Professional Income .....	13	Revenu net de profession libérale .....	13	18,258	750,800	4,964
Net Commission Income .....	14	Revenu net de commissions .....	14	6,866	53,365	2,526
Net Farming Income .....	15	Revenu net d'agriculture .....	15	37,017	161,281	7,617
Net Fishing Income .....	16	Revenu net de pêche .....	16	4,630	29,995	307
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	63,788	744,422	36,837
Bond Interest .....	18	Intérêt obligataire .....	18	77,102	82,276	83,135
Bank Interest .....	19	Intérêt bancaire .....	19	321,697	409,903	258,834
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	10,313	31,479	8,473
Income from Trusts .....	21	Revenu de fiducie .....	21	10,890	7,222	7,485
Annuity Income .....	22	Revenu de rentes .....	22	6,330	36,457	3,652
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	17,677	13,991	10,747
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	9,711	14,265	4,187
Net Rental Income .....	25	Revenu net de location .....	25	66,059	10,426	30,247
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	53,668	142,006	28,070
Miscellaneous Income .....	27	Revenus divers .....	27	100,545	269,747	57,045
Total Income Assessed .....	28	Revenu total établi .....	28	585,079	17,788,321	464,866
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	589,761	2,219,721	511,952
Age Exemption .....	30	Exemption en raison d'âge .....	30			1,928,563
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	213,399	611,183	53,300
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	336,606	549,778	68,519
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	3,148	4,220	1,286
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	589,761	3,384,902	511,952
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	540,209	149,600	356,064
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	456,931	170,125	325,547
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	225,302	334,470	121,271
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	167,820	371,175	96,820
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	7,303	6,937	4,790
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	343,954	206,543	272,677
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	10,256	9,605	5,620
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	248,730	69,261	132,831
Education Deduction .....	43	Déduction relative aux études .....	43	77,193	32,396	20,852
Tuition Fees .....	44	Frais de scolarité .....	44	13,869	5,453	19,424
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	3,275	4,906	6,049
General Expense Allowance .....	46	Déduction générale pour frais .....	46	489,532	239,739	367,256
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	24,681	83,838	4,592
Disability Deduction .....	48	Déduction pour invalidité .....	48	1,773	4,122	1,111
Standard Deduction .....	49	Déduction forfaitaire .....	49	455,886	45,508	457,255
Medical Claims .....	50	Frais médicaux .....	50	19,948	15,755	17,823
Charitable Donations .....	51	Dons de charité .....	51	125,981	119,976	45,089
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	33,027	20,705	2,458
Other Deductions .....	53	Autres déductions .....	53	155,365	550,388	65,568
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	590,001	2,440,504	512,022
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	3,879	177,528	430
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,221	24,937	160
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	546,896	12,007,440	361,415
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	505,048	2,268,694	310,192
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	381,479	906,028	240,646
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	513,823	3,174,722	314,310
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	544,489	2,373,905	358,619
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,221	11,655	160
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	59,014	131,805	33,633
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	7,559	3,671	171,625

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 50-54 GROUPE D'ÂGE						P O S T E M E ▼
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
828,133		495,153		277,721		772,874		1
274,364		84,888		180,819		265,707		2
1,102,497		580,041		458,540		1,038,581		3
	\$		\$		\$		\$	
867,383	18,676,077	473,460	12,859,406	315,236	4,303,367	788,696	17,162,773	4
26,027	417,071	15,947	315,222	6,067	56,933	22,014	372,154	5
26,649	63,390	18,153	55,475	8,319	12,606	26,472	68,081	6
413,606	245,196	209,743	109,420	57,734	25,383	267,477	134,803	7
205,993	631,057	115,247	389,779	65,687	159,912	180,934	549,691	8
								9
30,697	82,668	15,907	52,980	34,960	92,610	50,867	145,590	10
17,499	90,705	23,580	148,973	10,283	43,174	33,863	192,147	11
88,088	446,973	60,694	355,017	20,056	70,472	80,750	425,489	12
23,222	815,271	14,872	675,344	4,473	42,949	19,345	718,293	13
9,392	60,114	4,809	48,120	2,214	10,034	7,023	58,154	14
44,634	178,262	41,910	211,828	6,642	26,936	48,552	238,764	15
4,937	30,499	3,429	15,270	147	433	3,576	15,702	16
100,625	979,268	71,702	804,356	40,771	269,525	112,473	1,073,881	17
160,237	188,022	90,377	125,988	91,297	140,101	181,674	266,089	18
580,531	806,106	347,905	573,947	256,963	510,807	604,868	1,084,755	19
18,786	59,574	14,391	58,344	11,220	31,066	25,611	89,410	20
18,375	22,016	12,260	10,794	8,258	21,587	20,518	32,381	21
9,982	51,529	9,122	65,643	5,202	20,156	14,324	85,799	22
28,424	18,114	22,709	23,328	12,584	6,659	35,293	29,987	23
13,898	22,029	10,869	22,701	6,448	11,399	17,317	34,099	24
96,306	42,508	66,407	55,461	26,846	33,033	93,253	88,493	25
81,738	190,910	59,612	199,014	28,498	51,457	88,110	250,471	26
157,590	430,539	99,196	257,205	49,417	132,932	148,613	390,138	27
1,049,945	24,547,898	573,527	17,433,613	419,169	6,073,530	992,696	23,507,144	28
1,101,713	4,148,284	579,386	2,182,495	458,293	1,726,762	1,037,679	3,909,257	29
								30
266,699	766,022	223,068	648,204	37,232	104,186	260,300	752,390	31
405,125	641,740	245,845	371,910	40,497	51,849	286,342	423,759	32
4,434	6,049	2,059	2,988	617	815	2,676	3,803	33
1,101,713	5,562,095	579,386	3,205,597	458,293	1,883,611	1,037,679	5,089,208	34
896,273	219,466	516,487	142,239	303,372	59,341	819,859	201,581	35
782,478	259,776	434,441	161,803	274,856	75,881	709,297	237,683	36
346,573	464,733	224,678	332,748	107,393	114,693	332,071	447,440	37
264,640	547,061	189,622	445,954	102,165	189,533	291,787	635,486	38
12,093	11,591	6,278	5,999	4,615	4,270	10,893	10,269	39
616,631	383,027	368,621	248,651	267,630	192,867	636,251	441,518	40
15,876	14,624	21,554	20,760	10,398	9,548	31,952	30,308	41
381,561	97,686	244,109	67,529	111,159	23,465	355,268	90,993	42
98,045	40,345	79,295	34,299	14,493	5,526	93,788	39,826	43
33,293	11,408	10,093	4,553	11,273	3,188	21,366	7,742	44
9,324	12,040	1,127	1,598	1,729	1,446	2,856	3,044	45
856,788	413,167	468,390	228,915	311,342	146,696	779,732	375,611	46
29,273	101,399	23,206	82,891	4,083	17,351	27,289	100,242	47
2,884	6,744	2,567	5,973	853	2,011	3,420	7,984	48
913,141	91,198	439,425	43,900	403,761	40,350	843,186	84,250	49
37,771	30,253	18,771	16,173	16,011	11,725	34,782	27,898	50
171,070	151,895	133,401	128,035	45,792	33,827	179,193	161,862	51
35,485	23,142	41,445	29,000	3,188	3,553	44,633	32,553	52
220,933	635,048	152,953	538,018	68,348	78,882	221,301	616,900	53
1,102,023	3,514,602	579,643	2,539,038	458,299	1,014,153	1,037,942	3,553,190	54
4,309	194,313	3,561	181,336	572	19,502	4,133	200,838	55
1,381	27,505	948	13,847	246	2,944	1,194	16,790	56
908,311	15,986,571	530,756	11,729,433	324,722	3,576,747	855,478	15,306,181	57
815,240	2,878,321	486,922	2,229,239	273,923	542,134	760,845	2,771,373	58
622,125	1,159,608	367,650	896,878	212,500	221,087	580,150	1,117,965	59
828,133	4,037,929	495,153	3,126,117	277,721	763,221	772,874	3,889,338	60
903,108	3,049,340	528,708	2,333,611	321,639	599,588	850,347	2,933,199	61
1,381	12,823	948	6,699	246	1,362	1,194	8,061	62
92,647	178,374	66,280	142,697	37,603	50,764	103,883	193,462	63
179,184	87,723	4,988	2,190	105,556	46,264	110,544	48,455	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

			AGE GROUP—55-59			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
ITEM		POSTE				
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	456,627	236,902	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	86,953	150,103	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	543,580	387,005	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	414,191	244,410	3,198,14
Commissions from Employment .....	5	Commissions d'emploi .....	5	14,676	4,683	30,04
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	16,967	6,341	11,15
Family Allowance .....	7	Allocations familiales .....	7	108,655	27,415	10,31
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	114,396	55,556	141,68
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9			
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	27,446	56,643	151,35
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	55,719	27,317	128,12
Net Business Income .....	12	Revenu net d'entreprise .....	12	48,393	16,907	58,13
Net Professional Income .....	13	Revenu net de profession libérale .....	13	13,761	3,866	42,07
Net Commission Income .....	14	Revenu net de commissions .....	14	5,922	1,598	6,57
Net Farming Income .....	15	Revenu net d'agriculture .....	15	41,336	5,719	17,28
Net Fishing Income .....	16	Revenu net de pêche .....	16	3,381	306	93
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	70,801	42,849	267,97
Bond Interest .....	18	Intérêt obligataire .....	18	100,860	94,712	168,10
Bank Interest .....	19	Intérêt bancaire .....	19	363,063	258,437	657,42
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	17,469	15,731	61,11
Income from Trusts .....	21	Revenu de fiducie .....	21	12,427	9,102	22,99
Annuity Income .....	22	Revenu de rentes .....	22	14,557	8,635	25,34
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	24,525	14,909	15,96
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	11,317	7,528	11,59
Net Rental Income .....	25	Revenu net de location .....	25	60,514	27,689	50,32
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	62,777	36,891	73,80
Miscellaneous Income .....	27	Revenus divers .....	27	104,798	46,235	131,47
Total Income Assessed .....	28	Revenu total établi .....	28	535,192	364,473	5,281,95
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	542,721	386,789	1,456,75
Age Exemption .....	30	Exemption en raison d'âge .....	30			
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	231,806	26,389	70,55
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	140,002	19,019	23,87
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,060	370	43
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	542,721	386,789	1,551,61
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	449,996	233,218	44,67
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	377,190	208,984	56,33
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	194,749	84,203	87,73
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	187,594	99,827	199,63
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	4,892	4,258	4,20
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	377,279	263,730	208,08
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	48,837	26,510	24,75
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	215,437	85,397	17,02
Education Deduction .....	43	Déduction relative aux études .....	43	48,919	8,333	3,31
Tuition Fees .....	44	Frais de scolarité .....	44	6,038	6,032	2,00
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	370	240	17
General Expense Allowance .....	46	Déduction générale pour frais .....	46	409,124	241,085	113,39
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	19,020	2,653	7,24
Disability Deduction .....	48	Déduction pour invalidité .....	48	3,406	1,110	2,52
Standard Deduction .....	49	Déduction forfaitaire .....	49	398,598	325,251	32,48
Medical Claims .....	50	Frais médicaux .....	50	17,752	16,078	12,92
Charitable Donations .....	51	Dons de charité .....	51	136,841	52,922	39,99
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	55,572	5,010	6,75
Other Deductions .....	53	Autres déductions .....	53	147,268	75,150	66,76
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	542,882	386,846	930,03
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	3,300	753	23,04
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	820	649	5,51
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	490,538	283,870	3,068,21
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	447,208	233,539	465,45
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	339,424	183,986	197,74
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	456,627	236,902	663,19
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	488,164	280,052	513,58
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	820	649	2,59
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	66,077	39,067	51,46
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	3,077	44,244	18,04

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 60-64 GROUPE D'ÂGE						P O T E N T I A L E
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
693,529		367,286		193,283		560,569		1
237,056		91,752		131,350		223,102		2
930,585		459,038		324,633		783,671		3
	\$		\$		\$		\$	
658,601	13,554,207	291,970	6,321,011	158,829	1,918,677	450,799	8,239,688	4
19,359	288,708	11,517	169,293	2,870	25,509	14,387	194,803	5
23,308	75,709	16,200	64,732	4,361	10,934	20,561	75,666	6
136,070	59,205	41,633	17,608	8,007	3,016	49,640	20,624	7
169,952	553,302	96,139	384,588	39,201	110,225	135,340	494,813	8
								9
84,089	248,636	48,911	178,471	78,658	210,630	127,569	389,100	10
83,036	615,946	115,259	1,137,269	58,995	293,552	174,254	1,430,821	11
65,300	340,747	35,476	191,737	9,650	31,213	45,126	222,950	12
17,627	576,523	11,366	367,481	2,450	22,896	13,816	390,378	13
7,520	54,629	4,713	39,707	1,090	3,222	5,803	42,929	14
47,055	259,635	33,279	190,366	5,574	22,583	38,853	212,950	15
3,687	16,925	2,651	13,387	10	10	2,661	13,398	16
113,650	953,589	61,033	513,023	42,249	239,376	103,282	752,399	17
195,572	345,611	96,909	201,781	98,268	206,339	195,177	408,120	18
621,500	1,410,185	332,062	845,502	247,057	806,064	579,119	1,651,566	19
33,200	128,709	18,181	71,652	15,850	56,542	34,031	128,193	20
21,529	38,524	10,779	17,945	10,663	39,816	21,442	57,761	21
22,416	113,978	21,929	106,087	14,360	42,396	36,289	148,483	22
39,434	40,253	20,957	24,833	15,306	8,467	36,263	33,300	23
18,845	33,930	10,329	24,154	6,878	15,409	17,207	39,563	24
88,203	158,521	47,227	88,152	24,183	51,220	71,410	139,372	25
99,668	280,110	53,328	180,532	37,431	70,168	90,759	250,700	26
151,033	427,815	102,924	341,408	45,167	124,691	148,091	466,100	27
899,665	20,575,399	451,840	11,490,719	311,398	4,312,958	763,238	15,803,677	28
929,510	3,500,861	458,431	1,726,888	324,458	1,222,117	782,889	2,949,004	29
								30
258,195	736,663	204,131	564,262	13,413	33,429	217,544	597,690	31
159,021	218,857	62,603	83,862	7,043	8,540	69,646	92,402	32
1,430	1,897	603	663	162	199	765	863	33
929,510	4,458,278	458,431	2,375,675	324,458	1,264,284	782,889	3,639,959	34
683,214	165,890	310,110	79,309	146,413	27,185	456,523	106,493	35
586,174	191,852	257,268	86,115	130,413	34,056	387,681	120,171	36
278,952	361,414	136,810	175,896	55,802	55,999	192,612	231,895	37
287,421	675,710	151,475	423,932	71,053	154,098	222,528	578,030	38
9,150	9,000	4,139	4,007	2,818	2,673	6,957	6,680	39
641,009	480,543	340,684	265,230	249,151	209,166	589,835	474,396	40
75,347	72,146	113,515	110,574	59,728	55,342	173,243	165,916	41
300,834	71,808	145,628	33,631	56,326	10,431	201,954	44,062	42
57,252	23,997	22,640	9,579	3,574	1,406	26,214	10,985	43
12,070	4,100	3,886	1,016	2,684	691	6,570	1,707	44
609	690	94	174	100	65	194	238	45
650,209	311,558	287,548	135,740	155,197	71,078	442,745	206,818	46
21,673	71,591	12,513	40,900	2,260	7,297	14,773	48,196	47
4,516	10,458	3,506	8,212	1,907	4,422	5,413	12,634	48
723,849	72,304	324,779	32,441	263,073	26,284	587,852	58,724	49
33,830	27,853	19,606	15,840	14,992	12,227	34,598	28,067	50
189,763	164,524	126,945	110,567	55,612	37,458	182,557	148,025	51
60,582	51,444	68,157	74,263	5,982	10,544	74,139	84,807	52
222,418	479,246	128,891	272,629	72,330	62,848	201,221	335,477	53
929,728	3,246,127	458,601	1,880,054	324,483	783,267	783,084	2,663,322	54
4,053	182,852	2,313	116,391	558	13,553	2,871	129,943	55
1,471	20,574	1,416	19,482	400	5,267	1,815	24,750	56
774,408	13,203,038	403,577	7,328,549	236,713	2,471,745	640,290	9,800,294	57
680,747	2,366,785	358,725	1,335,537	190,255	367,275	548,980	1,702,812	58
523,410	966,274	278,778	552,770	149,353	157,210	428,131	709,980	59
693,529	3,333,058	367,286	1,888,307	193,283	524,485	560,569	2,412,792	60
768,216	2,514,766	401,231	1,419,020	232,614	409,036	633,845	1,828,056	61
1,471	9,498	1,416	8,657	400	2,409	1,815	11,066	62
105,144	170,857	56,551	90,491	38,529	44,967	95,080	135,457	63
47,321	19,406	1,776	752	9,976	4,078	11,752	4,830	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

			65 AND OVER—65 ET PLUS			
			Males-Hommes		Females-Femmes	
	ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	447,498		343,463
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	358,997		353,529
Total Number of Returns .....	3	Nombre total de déclarations .....	3	806,495		696,992
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	130,417	60,426	468,825
Commissions from Employment .....	5	Commissions d'emploi .....	5	6,056	1,334	6,370
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	4,616	1,551	2,907
Family Allowance .....	7	Allocations familiales .....	7	13,222	3,417	1,547
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	34,491	14,015	14,374
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	783,212	681,147	1,998,597
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	709,372	408,788	852,775
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	433,691	237,332	1,013,395
Net Business Income .....	12	Revenu net d'entreprise .....	12	34,324	9,337	30,295
Net Professional Income .....	13	Revenu net de profession libérale .....	13	14,008	2,673	13,609
Net Commission Income .....	14	Revenu net de commissions .....	14	7,360	32,426	1,172
Net Farming Income .....	15	Revenu net d'agriculture .....	15	49,203	185,892	8,703
Net Fishing Income .....	16	Revenu net de pêche .....	16	1,680	5,724	44
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	113,771	883,649	127,557
Bond Interest .....	18	Intérêt obligataire .....	18	240,487	648,245	273,489
Bank Interest .....	19	Intérêt bancaire .....	19	664,407	2,466,771	606,359
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	43,504	173,183	42,183
Income from Trusts .....	21	Revenu de fiducie .....	21	17,597	40,688	37,140
Annuity Income .....	22	Revenu de rentes .....	22	105,789	345,177	69,007
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	44,130	46,993	40,994
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	18,518	46,846	17,411
Net Rental Income .....	25	Revenu net de location .....	25	77,343	236,132	48,527
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	112,857	360,923	112,268
Miscellaneous Income .....	27	Revenus divers .....	27	126,493	325,840	56,532
Total Income Assessed .....	28	Revenu total établi .....	28	805,733	14,789,801	696,181
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	805,353	3,034,702	696,476
Age Exemption .....	30	Exemption en raison d'âge .....	30	804,788	1,898,378	696,156
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	229,578	456,753	8,567
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	25,015	31,334	3,418
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	384	396	
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	805,353	5,421,564	696,476
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	39,872	6,005	18,782
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	28,177	5,044	13,142
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions .....	37	24,870	22,677	9,040
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	78,756	358,172	31,582
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	2,691	2,641	2,042
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	670,303	570,230	598,927
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	457,968	433,852	265,179
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	51,036	5,579	26,072
Education Deduction .....	43	Déduction relative aux études .....	43	8,510	3,278	1,060
Tuition Fees .....	44	Frais de scolarité .....	44	2,032	646	973
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	100	102	
General Expense Allowance .....	46	Déduction générale pour frais .....	46	126,239	52,634	57,628
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	5,589	19,449	701
Disability Deduction .....	48	Déduction pour invalidité .....	48	11,492	26,940	11,975
Standard Deduction .....	49	Déduction forfaitaire .....	49	562,109	56,176	505,305
Medical Claims .....	50	Frais médicaux .....	50	34,670	62,150	35,185
Charitable Donations .....	51	Dons de charité .....	51	231,391	209,170	175,286
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	196,514	372,042	9,433
Other Deductions .....	53	Autres déductions .....	53	232,410	237,481	206,111
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	805,552	2,444,266	696,496
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	1,904	100,429	865
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	2,436	28,271	1,400
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	595,379	7,315,982	463,603
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	428,325	1,217,584	334,802
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	358,678	532,925	272,754
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	447,498	1,750,509	343,463
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	587,790	1,335,550	449,513
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	2,436	13,582	1,400
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	103,262	175,507	114,391
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	946	351	3,973

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Total		GRAND TOTAL—TOTAL GLOBAL						P O S I T I O N N O M B R E
		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
790,961		6,218,713		3,982,687		10,201,400		1
712,526		1,778,299		3,323,241		5,101,540		2
1,503,487		7,997,012		7,305,928		15,302,940		3
	\$		\$		\$		\$	
190,843	2,110,459	6,328,481	130,293,692	4,867,057	58,042,555	11,195,538	188,336,248	4
7,390	83,480	225,212	3,198,176	95,029	584,998	320,241	3,783,174	5
6,167	16,381	237,849	465,789	176,239	182,261	414,088	648,050	6
16,639	6,936	2,613,692	1,652,182	1,109,107	586,806	3,722,799	2,238,988	7
48,506	78,379	1,932,701	6,353,502	1,314,807	3,193,211	3,247,508	9,546,713	8
1,464,359	4,274,709	783,638	2,277,220	681,948	2,001,006	1,465,586	4,278,226	9
1,118,160	2,790,882	848,226	2,347,499	658,798	1,465,493	1,507,024	3,812,992	10
671,023	3,602,375	655,186	4,486,030	351,832	1,528,870	1,007,018	6,014,901	11
43,661	147,911	571,657	2,994,018	230,006	744,688	801,663	3,738,705	12
16,681	282,492	174,615	5,529,611	63,013	619,845	237,628	6,149,456	13
8,532	34,044	69,653	440,455	29,622	82,176	99,275	522,631	14
57,906	218,805	369,993	1,579,659	66,254	167,594	436,247	1,747,254	15
1,724	5,717	49,523	319,719	4,273	11,200	53,796	330,920	16
241,328	1,677,591	651,010	5,804,256	444,653	2,677,915	1,095,663	8,482,170	17
513,976	1,401,488	1,038,790	1,541,476	1,102,472	1,714,593	2,141,262	3,256,069	18
1,270,766	5,141,530	3,678,269	6,144,378	3,101,991	6,090,005	6,780,260	12,234,383	19
85,687	310,242	125,938	458,773	115,378	365,286	241,316	824,059	20
54,737	255,033	120,353	172,692	104,696	385,213	225,049	557,905	21
174,796	479,172	169,095	711,735	106,543	257,386	275,638	969,122	22
85,124	77,402	199,362	182,612	141,141	81,360	340,503	263,972	23
35,929	99,575	94,216	162,092	57,809	121,998	152,025	284,090	24
125,870	350,877	552,166	307,889	254,443	273,938	806,609	581,827	25
225,125	614,876	575,237	1,418,267	349,331	620,516	924,568	2,038,783	26
183,025	467,241	1,195,079	2,760,393	822,003	1,840,115	2,017,082	4,600,507	27
1,501,914	24,527,599	7,930,642	181,602,117	6,618,646	83,639,029	14,549,288	265,241,146	28
1,501,829	5,659,190	7,988,454	30,070,821	7,302,513	27,492,908	15,290,967	57,563,729	29
1,500,944	3,540,537	805,264	1,899,501	696,957	1,644,010	1,502,221	3,543,511	30
238,145	475,653	2,355,780	6,552,576	554,102	1,662,568	2,909,882	8,215,144	31
28,433	35,454	2,712,320	4,029,488	763,426	938,096	3,475,746	4,967,584	32
384	396	36,850	57,437	13,898	20,384	50,748	77,821	33
1,501,829	9,711,229	7,988,454	42,609,824	7,302,513	31,757,965	15,290,967	74,367,788	34
58,654	8,179	6,319,344	1,529,106	4,403,128	788,900	10,722,472	2,318,006	35
41,319	7,013	5,904,601	1,865,817	4,416,954	1,074,220	10,321,555	2,940,036	36
33,910	28,961	2,115,550	2,788,757	1,311,129	1,268,931	3,426,679	4,057,687	37
110,338	469,195	1,505,821	3,488,337	823,380	1,508,850	2,329,201	4,997,187	38
4,733	4,666	313,112	295,829	230,501	216,953	543,613	512,782	39
1,269,230	1,111,049	3,948,145	2,416,572	3,296,375	2,079,304	7,244,520	4,495,876	40
723,147	676,158	663,896	631,001	379,320	345,003	1,043,216	976,004	41
77,108	6,986	2,729,078	671,525	1,615,615	316,374	4,344,693	987,899	42
9,570	3,649	520,059	190,251	258,253	82,364	778,312	272,615	43
3,005	874	530,192	319,039	533,338	274,744	1,063,530	593,783	44
100	102	65,071	103,599	386,522	541,360	451,593	644,959	45
183,867	76,723	6,270,556	3,003,994	4,825,515	2,229,670	11,096,071	5,233,665	46
6,290	21,347	249,709	809,554	48,083	146,810	297,792	956,365	47
23,467	54,913	31,171	73,612	20,386	47,423	51,557	121,035	48
1,067,414	106,678	6,655,927	664,499	6,607,037	659,792	13,262,964	1,324,291	49
69,855	162,036	176,907	177,751	189,594	216,650	366,501	394,401	50
406,677	342,489	1,258,315	1,110,684	589,753	403,367	1,848,068	1,514,050	51
205,947	390,504	499,473	593,920	40,712	49,855	540,185	643,775	52
438,521	328,584	1,653,041	3,870,370	861,295	704,919	2,514,336	4,575,290	53
1,502,048	3,800,105	7,992,446	24,604,216	7,303,442	12,955,490	15,295,888	37,559,706	54
2,769	134,523	27,538	1,167,480	5,905	169,312	33,443	1,336,792	55
3,833	40,660	11,581	169,872	4,780	45,643	16,361	215,515	56
1,058,982	11,878,007	6,895,256	116,463,242	4,751,449	46,345,393	11,646,705	162,808,634	57
763,127	1,869,019	6,107,897	20,803,705	3,920,821	6,873,837	10,028,718	27,677,542	58
631,432	815,816	4,616,286	8,373,091	2,976,073	2,823,373	7,592,359	11,196,465	59
790,961	2,684,836	6,218,713	29,176,797	3,982,687	9,697,211	10,201,400	38,874,007	60
1,037,303	2,060,750	6,863,790	22,236,472	4,712,143	7,717,734	11,575,933	29,954,206	61
3,833	19,381	11,581	80,243	4,780	21,474	16,361	101,717	62
217,653	335,619	600,224	1,058,559	397,726	517,213	997,950	1,575,772	63
4,919	2,228	61,468	30,384	2,517,056	1,416,443	2,578,524	1,446,827	64

Note: The Grand Total includes taxpayers whose age was not stated.

Remarque: Le total global comprend les contribuables dont l'âge n'est pas indiqué.

TABLE 4A

## TAXABLE RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

		UNDER 20 - MOINS DE 20			
		Males-Hommes		Females-Femmes	
	ITEM	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	102,266		52,615	
Number of Non-Taxable Returns .....	2				
Total Number of Returns .....	3	102,266		52,615	
Sources of Income			\$		\$
Wages and Salaries .....	4	98,086	919,900	50,133	437,420
Commissions from Employment .....	5	1,480	4,399	1,218	1,769
Other Employment Earnings .....	6	2,565	1,246	1,890	1,380
Family Allowance .....	7	1,615	472	684	214
Unemployment Insurance Benefits .....	8	37,495	97,232	12,344	23,880
Old Age Security Pension .....	9				
CPP or QPP Benefits .....	10	1,353	837	1,317	740
Other Pensions or Superannuation .....	11	80	53	100	80
Net Business Income .....	12	1,621	9,497	521	2,961
Net Professional Income .....	13	171	1,763	195	2,090
Net Commission Income .....	14	294	1,065	106	133
Net Farming Income .....	15	1,507	8,915	408	4,119
Net Fishing Income .....	16	1,923	10,144	36	38
Taxable Amount of Dividends .....	17	1,799	21,367	1,049	20,678
Bond Interest .....	18	3,412	2,683	3,254	4,810
Bank Interest .....	19	18,550	14,213	10,771	9,701
Mortgage Interest .....	20	143	177	115	228
Income from Trusts .....	21	1,838	15,431	1,747	15,314
Annuity Income .....	22	100	63	167	698
Other Canadian Investment Income .....	23	623	393	204	113
Foreign Investment Income .....	24	356	1,281	308	1,250
Net Rental Income .....	25	370	400	178	330
Taxable Capital Gains .....	26	1,270	2,943	1,178	4,903
Miscellaneous Income .....	27	4,244	5,178	2,924	4,085
Total Income Assessed .....	28	102,266	1,119,650	52,615	536,306
Personal Exemptions					
Basic Personal Exemption .....	29	102,245	385,129	52,612	198,346
Age Exemption .....	30				
Married or Equivalent Exemption .....	31	2,018	6,100	317	897
Wholly Dependent Children .....	32	1,228	978	370	263
Other Dependents Exemption .....	33	177	230	100	130
Total Personal Exemptions .....	34	102,245	392,437	52,612	199,636
Deductions					
CPP or QPP Contributions .....	35	88,504	11,606	45,887	5,530
Unemployment Insurance Premiums .....	36	97,778	19,102	49,248	9,450
Registered Pension Plan Contributions .....	37	6,215	3,216	3,100	1,589
Registered Retirement Savings Plan .....	38	1,327	1,994	1,017	1,148
Registered Home Ownership .....	39	1,712	1,503	1,483	1,356
Interest, Dividends and Capital Gains Deduction .....	40	19,988	8,183	12,606	5,972
Pension Income Deduction .....	41	80	52	200	175
Union and Professional Dues .....	42	23,935	3,031	10,111	1,181
Education Deduction .....	43	9,376	2,483	5,203	1,414
Tuition Fees .....	44	10,087	5,963	7,396	4,198
Child Care Expenses .....	45	50	42	167	228
General Expense Allowance .....	46	98,027	48,038	50,083	24,562
Other Expenses of Employment .....	47	950	1,797	50	40
Disability Deduction .....	48				
Standard Deduction .....	49	99,978	9,989	50,548	5,051
Medical Claims .....	50	572	313	901	375
Charitable Donations .....	51	1,745	885	1,263	514
Eligible Deductions Transferred from Spouse .....	52				
Other Deductions .....	53	3,815	2,420	2,242	1,191
Total Deductions (Item 35-53) .....	54	102,265	120,617	52,612	63,988
Forward Averaging Income Deduction .....	55			112	1,005
Forward Averaging Withdrawal Amount .....	56				
Taxable Income Assessed .....	57	102,266	606,025	52,615	271,677
Net Federal Tax Payable .....	58	97,778	69,254	49,163	27,383
Net Provincial Tax Payable .....	59	73,738	31,512	37,075	12,604
Total Net Tax Payable .....	60	102,266	100,766	52,615	39,987
Basic Federal Tax .....	61	102,266	89,738	52,615	37,477
Forward Averaging Tax Credit .....	62				
Dividend Tax Credit .....	63	1,744	4,593	1,036	3,998
Child Tax Credit .....	64	50	17	1,038	320

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Total		AGE GROUP 20-24 GROUPE D'ÂGE						P O S T E M E
		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant		Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
154,881			711,083		555,986		1,267,069	
154,881			711,083		555,986		1,267,069	
	\$			\$		\$		\$
148,219	1,357,320		686,654	9,490,909	548,510	6,734,964	1,235,164	16,225,873
2,698	6,168		18,552	109,952	13,998	35,735	32,550	145,688
4,455	2,632		33,490	19,726	18,787	13,517	52,277	33,243
2,299	686		59,503	21,516	30,141	9,077	89,644	30,593
49,839	121,118		319,245	1,023,317	166,245	396,428	485,490	1,419,745
2,670	1,577		5,179	3,843	3,903	2,757	9,082	6,600
180	140		982	2,917	581	393	1,563	3,309
2,142	12,460		19,406	90,445	6,878	29,682	26,284	120,127
366	3,853		2,613	14,227	2,438	16,233	5,051	30,460
400	1,199		4,208	10,681	1,716	3,070	5,924	13,751
1,915	13,033		12,113	62,155	1,639	4,895	13,752	67,050
1,959	10,182		5,607	43,706	224	576	5,831	44,281
2,848	42,045		12,679	46,078	11,163	30,063	23,842	76,140
6,666	7,499		42,958	26,199	54,665	26,500	97,623	52,699
29,321	23,914		168,222	85,514	151,557	70,670	319,779	156,185
258	405		753	1,923	602	1,256	1,355	3,179
3,585	30,745		4,475	14,369	3,546	8,341	8,021	22,710
267	761		141	562	179	309	320	871
827	506		3,539	2,123	3,790	480	7,329	2,603
664	2,532		1,118	2,220	834	452	1,952	2,672
548	69		7,423	3,009	3,089	2,006	10,512	5,016
2,448	7,845		11,447	5,642	7,348	4,494	18,795	10,136
7,168	9,266		63,522	77,385	48,754	53,059	112,276	130,443
154,881	1,655,956		711,083	11,152,399	555,986	7,440,945	1,267,069	18,593,344
154,857	583,475		710,678	2,677,265	555,915	2,094,099	1,266,593	4,771,364
2,335	6,996		72,136	190,305	19,062	53,348	91,198	243,652
1,598	1,241		57,356	53,361	19,517	15,803	76,873	69,164
277	360		2,494	3,257	1,026	1,536	3,520	4,792
154,857	592,073		710,678	2,924,188	555,915	2,164,786	1,266,593	5,088,973
134,391	17,142		683,633	135,631	542,610	99,501	1,226,243	235,132
147,026	28,552		682,139	184,594	543,934	144,646	1,226,073	329,240
9,315	4,805		113,433	89,508	114,638	78,295	228,071	167,804
2,344	3,141		40,511	61,614	31,738	41,977	72,249	103,591
3,195	2,859		68,606	63,097	60,866	56,318	129,472	119,415
32,594	14,154		190,489	73,413	182,325	68,663	372,814	142,076
280	227		1,011	640	1,017	653	2,028	1,293
34,046	4,216		236,835	43,357	169,004	28,494	405,839	71,851
14,579	3,898		72,105	20,538	40,764	10,986	112,869	31,523
17,483	10,161		84,985	49,001	71,472	30,806	156,457	79,807
217	270		1,036	1,105	16,754	20,235	17,790	21,340
148,110	72,600		685,201	336,197	548,146	270,965	1,233,347	607,162
1,000	1,837		15,754	27,565	2,935	3,938	18,689	31,503
			214	505	174	410	388	915
150,526	15,044		676,388	67,596	524,907	52,446	1,201,295	120,041
1,473	688		5,583	2,709	9,870	6,127	15,453	8,835
3,008	1,399		30,002	17,187	24,049	11,247	54,051	28,434
			3,951	1,328	2,355	1,049	6,306	2,377
6,057	3,611		61,593	34,901	40,848	14,583	102,441	49,485
154,877	184,604		711,014	1,210,485	555,947	941,339	1,266,961	2,151,824
			361	5,979	204	5,526	565	11,505
117	1,575		250	1,642	51	430	301	2,072
154,881	877,702		711,083	7,013,389	555,986	4,329,714	1,267,069	11,343,103
146,941	96,637		699,179	1,036,806	546,031	581,868	1,245,210	1,618,674
110,813	44,116		524,252	436,592	403,063	244,091	927,315	680,683
154,881	140,753		711,083	1,473,398	555,986	825,959	1,267,069	2,299,357
154,881	127,216		711,083	1,187,864	555,986	691,386	1,267,069	1,879,250
			250	787	51	211	301	997
2,780	8,592		12,012	9,583	10,513	3,818	22,525	13,400
1,088	337		901	376	52,771	19,054	53,672	19,430

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

		ITEM	POSTE	AGE GROUP—25-29			
				Males-Hommes		Females-Femmes	
				Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	902,031		627,560	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	902,031		627,560	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	856,950	16,955,788	610,515	9,502,038
Commissions from Employment .....	5	Commissions d'emploi .....	5	33,261	334,964	10,961	58,674
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	31,733	32,735	17,924	17,363
Family Allowance .....	7	Allocations familiales .....	7	288,319	136,122	101,202	39,878
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	318,973	1,103,574	190,939	525,661
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9				
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	1,676	1,875	1,874	3,581
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	1,099	1,587	1,331	2,168
Net Business Income .....	12	Revenu net d'entreprise .....	12	46,942	295,515	14,914	67,916
Net Professional Income .....	13	Revenu net de profession libérale .....	13	12,544	186,020	7,108	74,049
Net Commission Income .....	14	Revenu net de commissions .....	14	7,271	36,333	2,749	9,992
Net Farming Income .....	15	Revenu net d'agriculture .....	15	18,682	99,174	3,308	13,957
Net Fishing Income .....	16	Revenu net de pêche .....	16	5,588	55,480	603	2,160
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	37,840	162,334	22,457	59,708
Bond Interest .....	18	Intérêt obligataire .....	18	78,198	48,826	78,664	46,455
Bank Interest .....	19	Intérêt bancaire .....	19	283,191	151,200	216,037	119,505
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,538	4,275	1,389	2,082
Income from Trusts .....	21	Revenu de fiducie .....	21	7,223	12,234	4,146	9,030
Annuity Income .....	22	Revenu de rentes .....	22	810	4,410	469	821
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	8,752	5,726	6,661	1,446
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	3,955	1,317	1,709	2,781
Net Rental Income .....	25	Revenu net de location .....	25	33,596	27,169	11,254	1,112
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	35,104	23,318	15,364	10,215
Miscellaneous Income .....	27	Revenus divers .....	27	119,046	203,212	83,829	149,068
Total Income Assessed .....	28	Revenu total établi .....	28	902,031	19,828,848	627,560	10,717,435
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	901,509	3,395,157	627,331	2,361,768
Age Exemption .....	30	Exemption en raison d'âge .....	30				
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	211,027	591,790	46,174	135,792
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	287,454	332,263	69,723	67,538
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	4,243	7,051	2,100	2,914
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	901,509	4,326,261	627,331	2,568,013
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	873,152	220,183	609,472	135,552
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	845,744	288,516	599,572	188,676
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	254,688	258,498	230,907	192,953
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	121,109	214,691	82,908	130,425
Registered Home Ownership Interest, Dividends and Capital Gains Deduction .....	39	Régime enregistré d'épargne-logement et gains en capital .....	39	114,008	109,142	76,740	73,046
Pension Income Deduction .....	40	Déduction relative au revenu de pensions .....	40	323,478	139,259	256,131	111,160
Union and Professional Dues .....	41	Cotisations syndicales et prof. .....	41	755	299	849	473
Education Deduction .....	42	Déduction relative aux études .....	42	385,770	90,922	261,967	55,080
Tuition Fees .....	43	Frais de scolarité .....	43	33,868	9,904	21,374	5,882
Child Care Expenses .....	44	Frais de garde d'enfants .....	44	81,657	37,300	68,838	25,664
General Expense Allowance .....	45	Déduction générale pour frais .....	45	9,302	11,748	80,560	114,314
Other Expenses of Employment .....	46	Autres frais découlant d'un emploi .....	46	852,662	420,146	609,674	301,259
Disability Deduction .....	47	Déduction pour invalidité .....	47	35,914	92,721	6,356	11,111
Standard Deduction .....	48	Déduction forfaitaire .....	48	723	1,706	225	531
Medical Claims .....	49	Frais médicaux .....	49	825,474	82,461	579,925	57,917
Charitable Donations .....	50	Dons de charité .....	50	8,880	5,914	12,721	7,243
Eligible Deductions Transferred from Spouse .....	51	Déductions admissibles transférées d'un conjoint à l'autre .....	51	69,829	55,545	39,166	21,842
Other Deductions .....	52	Autres déductions .....	52	13,545	6,096	3,857	1,676
Total Deductions (Item 35-53) .....	53	Total des déductions (Postes 35 à 53) .....	53	138,934	151,016	66,094	31,791
Forward Averaging Income Deduction ..	54	Déduction relative au revenu étalé .....	54	901,986	2,196,068	627,385	1,466,595
Forward Averaging Withdrawal Amount ..	55	Retrait du montant d'étalement .....	55	1,028	28,472	339	4,494
Taxable Income Assessed .....	56	Revenu imposable établi .....	56	690	6,767	202	1,577
Net Federal Tax Payable .....	57	Impôt fédéral net à payer .....	57	902,031	13,284,818	627,560	6,679,897
Net Provincial Tax Payable .....	58	Impôt provincial net à payer .....	58	890,710	2,209,436	619,822	1,007,815
Total Net Tax Payable .....	59	Impôt total net à payer .....	59	658,325	883,074	455,762	406,271
Basic Federal Tax .....	60	Impôt fédéral de base .....	60	902,031	3,092,510	627,560	1,414,090
Forward Averaging Tax Credit .....	61	Cr. d'impôt pour étalement du revenu ..	61	902,030	2,419,674	627,559	1,134,616
Dividend Tax Credit .....	62	Crédit d'impôt pour dividendes .....	62	690	3,309	202	796
Child Tax Credit .....	63	Crédit d'impôt pour enfants .....	63	36,642	29,001	21,724	12,074
	64		64	3,413	1,609	147,526	63,935

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 30-34 GROUPE D'ÂGE							P O S I T I O N N O M B R E
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
1,529,591		851,075		530,421		1,381,496		1	
1,529,591		851,075		530,421		1,381,496		2	
	\$		\$		\$		\$	3	
1,467,465	26,457,826	795,017	19,511,206	507,912	8,629,440	1,302,929	28,140,646	4	
44,222	393,638	34,383	500,134	8,690	69,098	43,073	569,233	5	
49,657	50,098	25,147	43,008	11,615	15,325	36,762	58,333	6	
389,521	176,000	472,528	295,339	149,209	76,653	621,737	371,992	7	
509,912	1,629,235	217,999	753,226	133,444	382,349	351,443	1,135,575	8	
								9	
3,550	5,456	1,844	4,640	4,110	9,457	5,954	14,097	10	
2,430	3,755	1,625	5,433	1,592	4,803	3,217	10,235	11	
61,856	363,431	58,196	361,229	19,213	102,121	77,409	463,350	12	
19,652	260,069	23,980	678,854	8,636	126,456	32,616	805,311	13	
10,020	46,325	6,752	47,040	2,134	11,100	8,886	58,139	14	
21,990	113,131	20,206	95,099	3,705	8,624	23,911	103,723	15	
6,191	57,640	5,296	44,256	461	2,228	5,757	46,483	16	
60,297	222,042	55,155	362,007	27,470	134,475	82,625	496,482	17	
156,862	95,281	90,566	57,037	71,146	51,946	161,712	108,983	18	
499,228	270,705	320,956	194,061	206,033	148,301	526,989	342,362	19	
3,927	6,357	4,122	10,452	2,899	6,174	7,021	16,627	20	
11,369	21,263	9,994	9,567	3,181	6,181	13,175	15,749	21	
1,275	5,230	1,670	11,109	752	3,767	2,422	14,876	22	
15,413	7,172	11,927	6,925	6,610	1,887	18,537	8,812	23	
5,664	4,097	5,904	4,460	2,331	2,491	8,235	6,952	24	
44,850	28,282	53,693	48,411	16,867	10,604	70,560	59,017	25	
50,468	33,533	48,131	40,750	17,425	16,231	65,556	56,981	26	
202,875	352,280	129,335	259,727	82,748	210,759	212,083	470,487	27	
1,529,591	30,546,283	851,075	23,247,147	530,421	10,009,262	1,381,496	33,256,409	28	
1,528,840	5,756,925	850,468	3,200,702	530,094	1,996,930	1,380,562	5,197,632	29	
257,201	727,581	286,257	825,208	65,782	205,552	352,039	1,030,760	30	
357,177	399,802	467,120	655,483	110,179	125,593	577,299	781,076	31	
6,343	9,965	6,749	11,204	3,128	4,856	9,877	16,060	32	
1,528,840	6,894,274	850,468	4,692,597	530,094	2,332,931	1,380,562	7,025,528	33	
								34	
1,482,624	355,736	831,241	230,536	513,376	118,823	1,344,617	349,359	35	
1,445,316	477,192	772,288	291,090	485,123	157,848	1,257,411	448,937	36	
485,595	451,451	327,161	417,655	218,923	219,682	546,084	637,337	37	
204,017	345,117	180,050	338,379	92,222	155,180	272,272	493,559	38	
190,748	182,188	55,342	52,985	30,870	29,250	86,212	82,235	39	
579,609	250,418	368,711	165,051	241,276	114,061	609,987	279,112	40	
1,604	772	936	730	1,303	1,074	2,239	1,803	41	
647,737	146,002	405,225	107,681	238,831	53,309	644,056	160,990	42	
55,242	15,785	14,430	4,324	12,354	3,212	26,784	7,535	43	
150,495	62,965	57,299	24,089	49,410	16,637	106,709	40,726	44	
89,862	126,062	20,094	33,080	117,849	183,747	137,943	216,827	45	
1,462,336	721,405	787,477	390,142	506,654	250,303	1,294,131	640,445	46	
42,270	103,832	38,250	123,457	6,164	15,929	44,414	139,386	47	
948	2,237	1,810	4,390	851	2,008	2,661	6,398	48	
1,405,399	140,377	741,232	73,996	481,430	48,105	1,222,662	122,101	49	
21,601	13,158	9,515	6,552	13,650	8,632	23,165	15,184	50	
108,995	77,387	104,145	85,863	40,803	26,693	144,948	112,556	51	
17,402	7,772	21,617	10,158	2,797	1,377	24,414	11,535	52	
205,028	182,807	180,921	297,059	66,447	30,899	247,368	327,958	53	
1,529,371	3,662,663	850,845	2,657,215	530,298	1,436,769	1,381,143	4,093,984	54	
1,367	32,966	2,739	85,862	626	12,038	3,365	97,901	55	
892	8,344	1,000	15,391	480	5,076	1,480	20,467	56	
1,529,591	19,964,715	851,075	15,826,862	530,421	6,233,357	1,381,496	22,060,219	57	
1,510,532	3,217,255	840,344	2,816,870	524,020	970,463	1,364,364	3,787,333	58	
1,114,087	1,289,345	625,245	1,108,572	390,200	392,978	1,015,445	1,501,549	59	
1,529,591	4,506,600	851,075	3,925,441	530,421	1,363,441	1,381,496	5,288,882	60	
1,529,589	3,554,291	851,022	3,017,675	530,421	1,076,887	1,381,443	4,094,562	61	
892	4,105	1,000	7,374	480	2,493	1,480	9,867	62	
58,366	41,075	52,505	66,576	26,399	24,897	78,904	91,473	63	
150,939	65,544	6,605	3,422	198,454	100,522	205,059	103,944	64	

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

			AGE GROUP—35-39			
			Males-Hommes		Females-Femmes	
ITEM	POSTE		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	769,149	468,488	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	769,149	468,488	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	708,807	19,575,232	445,324
Commissions from Employment .....	5	Commissions d'emploi .....	5	28,709	544,582	9,620
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	20,442	41,914	10,527
Family Allowance .....	7	Allocations familiales .....	7	517,444	385,215	144,511
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	169,354	576,664	95,250
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9			
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	2,422	5,754	5,800
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	2,194	8,205	1,900
Net Business Income .....	12	Revenu net d'entreprise .....	12	62,881	418,398	19,568
Net Professional Income .....	13	Revenu net de profession libérale .....	13	28,218	1,097,571	7,903
Net Commission Income .....	14	Revenu net de commissions .....	14	6,495	55,580	2,518
Net Farming Income .....	15	Revenu net d'agriculture .....	15	23,989	98,913	4,232
Net Fishing Income .....	16	Revenu net de pêche .....	16	4,517	36,592	344
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	68,767	595,573	29,126
Bond Interest .....	18	Intérêt obligataire .....	18	91,481	67,510	73,131
Bank Interest .....	19	Intérêt bancaire .....	19	338,225	242,441	211,524
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	5,125	9,856	4,512
Income from Trusts .....	21	Revenu de fiducie .....	21	12,740	8,688	4,135
Annuity Income .....	22	Revenu de rentes .....	22	2,664	14,416	1,358
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	14,887	8,750	7,995
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	9,557	7,895	3,092
Net Rental Income .....	25	Revenu net de location .....	25	56,044	51,772	19,795
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	59,789	77,346	21,053
Miscellaneous Income .....	27	Revenus divers .....	27	125,017	298,855	77,527
Total Income Assessed .....	28	Revenu total établi .....	28	769,149	24,124,176	468,488
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	768,527	2,893,487	468,295
Age Exemption .....	30	Exemption en raison d'âge .....	30			
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	291,761	848,007	69,637
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	510,778	801,807	108,648
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	8,928	15,225	2,219
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	768,527	4,558,525	468,295
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	752,033	216,486	452,084
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	676,711	263,527	417,514
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	328,332	476,758	183,959
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	195,250	398,850	95,989
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	23,858	22,567	13,629
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	377,760	186,561	242,263
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	1,522	1,172	1,145
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	372,227	104,991	206,129
Education Deduction .....	43	Déduction relative aux études .....	43	11,121	3,310	11,488
Tuition Fees .....	44	Frais de scolarité .....	44	40,315	15,070	40,249
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	14,524	25,415	75,981
General Expense Allowance .....	46	Déduction générale pour frais .....	46	700,983	347,385	443,620
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	35,916	135,952	7,424
Disability Deduction .....	48	Déduction pour invalidité .....	48	2,030	5,145	412
Standard Deduction .....	49	Déduction forfaitaire .....	49	626,537	62,564	413,300
Medical Claims .....	50	Frais médicaux .....	50	14,090	13,415	20,027
Charitable Donations .....	51	Dons de charité .....	51	136,585	118,312	42,485
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	30,362	15,737	1,777
Other Deductions .....	53	Autres déductions .....	53	206,965	489,575	67,535
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	768,959	2,902,790	468,422
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	4,298	140,395	841
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,406	21,972	355
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	769,125	16,544,596	468,488
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	759,063	3,083,141	462,392
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	564,092	1,213,117	345,988
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	769,149	4,296,258	468,488
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	769,057	3,251,100	468,482
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,406	10,452	355
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	64,932	107,941	27,857
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	10,601	5,426	191,781

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 40-44 GROUPE D'ÂGE						P O T E T M E
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,237,637		601,191		380,208		981,399		1
1,237,637		601,191		380,208		981,399		2
	\$		\$		\$		\$	3
1,154,131	27,283,564	549,122	15,929,009	358,190	6,152,024	907,312	22,081,033	4
38,329	640,585	23,168	464,115	7,740	95,949	30,908	560,064	5
30,969	56,066	16,044	38,518	9,052	12,599	25,096	51,117	6
661,955	474,501	415,977	314,719	105,621	58,539	521,598	373,258	7
264,604	838,671	125,247	424,249	70,331	186,479	195,578	610,728	8
								9
8,222	19,327	2,963	7,632	8,215	20,722	11,178	28,353	10
4,094	17,007	5,367	27,646	2,028	7,351	7,395	34,998	11
82,449	527,140	54,108	366,834	16,811	80,618	70,919	447,452	12
36,121	1,211,828	20,927	875,666	5,691	69,885	26,618	945,551	13
9,013	64,214	6,004	47,652	2,072	8,675	8,076	56,327	14
28,221	108,308	25,678	144,775	4,056	14,400	29,734	159,175	15
4,861	38,207	3,706	41,843	392	641	4,098	42,483	16
97,893	819,680	64,799	629,457	30,056	198,929	94,855	828,386	17
164,612	127,862	76,903	68,949	68,012	71,999	144,915	140,948	18
549,749	444,818	301,858	290,329	197,556	242,348	499,414	532,677	19
9,637	21,107	6,957	24,196	5,968	20,590	12,925	44,786	20
16,875	16,428	10,051	8,064	4,724	11,528	14,775	19,592	21
4,022	19,584	4,573	28,253	1,599	6,066	6,172	34,320	22
22,882	12,346	16,926	16,910	8,245	5,338	25,171	22,248	23
12,649	14,017	9,199	11,877	3,515	7,319	12,714	19,196	24
75,839	52,437	60,434	27,429	21,045	11,735	81,479	15,694	25
80,842	104,550	53,324	127,247	21,537	39,093	74,861	166,341	26
202,544	531,910	103,624	257,226	57,709	199,660	161,333	456,886	27
1,237,637	33,339,284	601,191	20,117,737	380,208	7,522,486	981,399	27,640,223	28
1,236,822	4,657,164	600,782	2,261,856	380,048	1,431,865	980,830	3,693,721	29
								30
361,398	1,064,539	220,152	632,999	54,290	163,101	274,442	796,100	31
619,426	940,082	412,182	691,649	78,907	106,653	491,089	798,302	32
11,147	18,437	5,325	8,406	1,485	2,187	6,810	10,594	33
1,236,822	6,680,222	600,782	3,594,910	380,048	1,703,806	980,830	5,298,716	34
1,204,117	321,098	586,485	170,899	364,187	83,489	950,672	254,388	35
1,094,225	399,881	515,495	202,005	329,460	107,835	844,955	309,840	36
512,291	682,722	258,758	396,258	146,661	163,736	405,419	559,995	37
291,239	559,413	174,039	379,762	95,597	170,948	269,636	550,709	38
37,487	35,338	11,603	11,091	7,258	6,796	18,861	17,887	39
620,023	315,396	330,312	182,514	220,057	132,173	550,369	314,687	40
2,667	2,232	4,659	4,247	1,638	1,452	6,297	5,700	41
578,356	153,237	287,169	81,890	163,635	37,711	450,804	119,601	42
22,609	6,333	41,714	15,086	20,690	7,321	62,404	22,406	43
80,564	28,395	22,680	8,187	27,171	9,122	49,851	17,310	44
90,505	143,607	7,597	13,025	26,678	35,889	34,275	48,914	45
1,144,603	566,612	542,771	268,614	357,086	176,121	899,857	444,735	46
43,340	163,276	29,670	104,365	6,522	24,613	36,192	128,979	47
2,442	6,117	1,623	3,979	484	937	2,107	4,916	48
1,039,837	103,850	462,859	46,222	325,093	32,485	787,952	78,707	49
34,117	28,915	19,418	17,570	18,887	16,459	38,305	34,029	50
179,070	146,530	130,272	119,353	44,138	29,964	174,410	149,317	51
32,139	16,878	27,328	15,713	1,451	1,359	28,779	17,071	52
274,500	539,550	175,784	523,629	59,926	43,820	235,710	567,450	53
1,237,381	4,219,379	601,112	2,564,410	380,091	1,082,229	981,203	3,646,639	54
5,139	162,042	4,150	170,715	605	17,619	4,755	188,334	55
1,761	26,057	1,276	21,419	550	4,950	1,826	26,369	56
1,237,613	22,303,835	601,191	13,809,118	380,208	4,723,769	981,399	18,532,886	57
1,221,455	3,985,950	593,115	2,631,621	375,026	745,588	968,141	3,377,209	58
910,080	1,569,121	443,704	1,042,015	283,542	298,151	727,246	1,340,167	59
1,237,637	5,555,071	601,191	3,673,636	380,208	1,043,740	981,399	4,717,376	60
1,237,539	4,244,511	601,168	2,752,828	380,207	818,918	981,375	3,571,746	61
1,761	12,344	1,276	10,289	550	2,343	1,826	12,633	62
92,789	149,937	61,261	111,239	28,988	38,311	90,249	149,550	63
202,382	108,988	8,771	4,381	112,724	53,545	121,495	57,926	64

## TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

			AGE GROUP—45-49			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
ITEM		POSTE				
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	1	513,823	314,310	
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns.....	3	Nombre total de déclarations.....	3	513,823	314,310	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries.....	4	Salaires et traitements.....	4	462,746	13,348,736	290,160
Commissions from Employment.....	5	Commissions d'emploi.....	5	17,404	327,957	5,588
Other Employment Earnings.....	6	Autres revenus d'emploi.....	6	14,440	43,508	7,451
Family Allowance.....	7	Allocations familiales.....	7	288,321	176,052	62,785
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	8	108,288	366,726	55,901
Old Age Security Pension.....	9	Pension de sécurité de la vieillesse.....	9			
CPP or QPP Benefits.....	10	Prestations du RPC ou du RRQ.....	10	4,499	13,527	14,626
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite ..	11	10,928	65,917	4,200
Net Business Income.....	12	Revenu net d'entreprise.....	12	48,726	351,223	12,485
Net Professional Income.....	13	Revenu net de profession libérale.....	13	16,787	738,566	3,653
Net Commission Income.....	14	Revenu net de commissions.....	14	5,399	45,933	1,334
Net Farming Income.....	15	Revenu net d'agriculture.....	15	23,783	146,225	4,755
Net Fishing Income.....	16	Revenu net de pêche.....	16	3,608	31,073	238
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	17	59,095	658,172	30,189
Bond Interest.....	18	Intérêt obligataire.....	18	73,538	77,897	65,127
Bank Interest.....	19	Intérêt bancaire.....	19	294,723	379,625	185,169
Mortgage Interest.....	20	Intérêt hypothécaire.....	20	9,190	28,751	6,342
Income from Trusts.....	21	Revenu de fiducie.....	21	10,065	6,724	5,854
Annuity Income.....	22	Revenu de rentes.....	22	5,712	31,878	2,879
Other Canadian Investment Income.....	23	Autres placements au Canada.....	23	15,441	10,925	8,593
Foreign Investment Income.....	24	Revenu de placements étrangers.....	24	9,013	13,819	3,211
Net Rental Income.....	25	Revenu net de location.....	25	59,825	14,555	23,208
Taxable Capital Gains.....	26	Gains en capital imposables.....	26	48,784	125,058	22,828
Miscellaneous Income.....	27	Revenus divers.....	27	92,125	251,703	43,918
Total Income Assessed.....	28	Revenu total établi.....	28	513,823	17,254,550	314,310
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	29	513,377	1,932,816	314,270
Age Exemption.....	30	Exemption en raison d'âge.....	30			1,184,184
Married or Equivalent Exemption.....	31	Exemption de marié(e) ou l'équivalent ..	31	184,406	523,297	37,092
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	32	306,523	495,669	47,081
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	33	3,068	4,116	1,116
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	34	513,377	2,955,897	314,270
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou au RRQ.....	35	497,828	143,870	295,262
Unemployment Insurance Premiums.....	36	Primes d'assurance-chômage.....	36	430,327	167,202	265,248
Registered Pension Plan Contributions.....	37	Cotisations à un régime enregistré de pensions.....	37	222,900	333,225	116,747
Registered Retirement Savings Plan.....	38	Régime enregistré d'épargne-retraite ..	38	164,089	367,182	91,433
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement ..	39	7,114	6,755	4,235
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	40	315,969	190,743	201,482
Pension Income Deduction.....	41	Déduction relative au revenu de pensions.....	41	9,508	8,920	4,223
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	42	242,723	68,563	123,049
Education Deduction.....	43	Déduction relative aux études.....	43	73,857	30,921	18,317
Tuition Fees.....	44	Frais de scolarité.....	44	13,124	5,053	16,000
Child Care Expenses.....	45	Frais de garde d'enfants.....	45	3,216	4,819	5,385
General Expense Allowance.....	46	Déduction générale pour frais.....	46	457,538	226,663	289,545
Other Expenses of Employment.....	47	Autres frais découlant d'un emploi.....	47	23,571	78,227	3,952
Disability Deduction.....	48	Déduction pour invalidité.....	48	1,160	2,671	796
Standard Deduction.....	49	Déduction forfaitaire.....	49	386,774	38,623	264,987
Medical Claims.....	50	Frais médicaux.....	50	17,448	14,036	14,846
Charitable Donations.....	51	Dons de charité.....	51	119,674	114,289	41,564
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférées d'un conjoint à l'autre.....	52	30,726	19,373	1,842
Other Deductions.....	53	Autres déductions.....	53	146,242	457,313	54,636
Total Deductions (Item 35-53).....	54	Total des déductions (Postes 35 à 53).....	54	513,532	2,278,450	314,290
Forward Averaging Income Deduction.....	55	Déduction relative au revenu étalé.....	55	3,879	177,528	430
Forward Averaging Withdrawal Amount.....	56	Retrait du montant d'étalement.....	56	1,190	24,704	150
Taxable Income Assessed.....	57	Revenu imposable établi.....	57	513,823	11,867,395	314,310
Net Federal Tax Payable.....	58	Impôt fédéral net à payer.....	58	505,048	2,268,694	310,192
Net Provincial Tax Payable.....	59	Impôt provincial net à payer.....	59	381,479	906,028	240,646
Total Net Tax Payable.....	60	Impôt total net à payer.....	60	513,823	3,174,722	314,310
Basic Federal Tax.....	61	Impôt fédéral de base.....	61	513,819	2,365,799	314,310
Forward Averaging Tax Credit.....	62	Cr. d'impôt pour étalement du revenu ..	62	1,190	11,538	150
Dividend Tax Credit.....	63	Crédit d'impôt pour dividendes.....	63	55,565	114,558	29,376
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	64	5,328	2,368	57,735

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 50-54 GROUPE D'ÂGE						P O S I T I O N N O M B R E
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
828,133		495,153		277,721		772,874		1
828,133		495,153		277,721		772,874		2
	\$		\$		\$		\$	3
752,906	18,154,992	440,342	12,647,920	247,963	4,038,384	688,305	16,686,303	4
22,992	400,425	14,642	299,423	4,693	52,446	19,335	351,869	5
21,891	57,615	16,776	53,067	6,709	10,887	23,485	63,954	6
351,106	203,911	184,255	93,456	32,114	12,405	216,369	105,860	7
164,189	517,764	100,446	339,353	44,631	118,885	145,077	458,238	8
								9
19,125	50,940	8,609	27,312	22,840	61,707	31,449	89,019	10
15,128	83,046	20,618	136,870	8,085	38,103	28,703	174,972	11
61,211	422,466	42,864	338,399	11,235	62,550	54,099	400,949	12
20,440	798,720	13,069	658,700	3,080	38,796	16,149	697,496	13
6,733	51,674	4,104	45,714	1,521	9,368	5,625	55,081	14
28,538	162,524	25,974	191,128	3,795	26,041	29,769	217,169	15
3,846	31,585	2,339	15,418	99	311	2,438	15,729	16
89,284	849,938	66,458	669,129	33,639	216,021	100,097	885,151	17
138,665	164,168	86,128	120,136	69,068	112,687	155,196	232,824	18
479,892	708,035	312,216	526,452	180,349	417,746	492,565	944,199	19
15,532	53,158	12,562	51,565	8,215	25,519	20,777	77,084	20
15,919	19,586	11,061	9,786	6,668	19,015	17,729	28,800	21
8,591	45,720	8,387	59,901	4,091	18,169	12,478	78,069	22
24,034	14,687	19,754	20,979	8,454	5,596	28,208	26,575	23
12,224	20,678	10,211	18,463	5,171	10,123	15,382	28,586	24
83,033	43,850	59,410	61,864	19,758	27,991	79,168	89,854	25
71,612	168,482	53,302	175,283	22,599	45,962	75,901	221,246	26
136,043	392,365	90,198	240,143	37,490	115,264	127,688	355,407	27
828,133	23,416,328	495,153	16,800,460	277,721	5,483,975	772,874	22,284,435	28
827,647	3,117,000	494,724	1,863,907	277,579	1,046,222	772,303	2,910,130	29
								30
221,498	628,382	189,484	546,983	23,589	63,224	213,073	610,207	31
353,604	557,664	218,318	327,301	25,107	31,470	243,425	358,770	32
4,184	5,721	1,916	2,733	599	787	2,515	3,520	33
827,647	4,308,766	494,724	2,740,923	277,579	1,141,704	772,303	3,882,627	34
793,090	210,090	473,365	136,479	251,819	56,154	725,184	192,633	35
695,575	252,203	410,190	159,174	224,898	71,971	635,088	231,145	36
339,647	460,420	222,115	331,058	103,881	111,730	325,996	442,788	37
255,522	538,572	184,997	439,715	96,912	184,224	281,909	623,939	38
11,349	10,854	5,999	5,722	4,351	4,098	10,350	9,820	39
517,451	326,785	331,597	225,631	194,148	144,073	525,745	369,704	40
13,731	12,851	19,135	18,441	8,102	7,633	27,237	26,074	41
365,772	96,044	238,079	66,584	102,971	22,669	341,050	89,252	42
92,174	37,877	75,203	32,339	13,035	4,952	88,238	37,291	43
29,124	9,572	9,617	4,313	9,717	2,656	19,334	6,969	44
8,601	11,096	976	1,359	1,537	1,269	2,513	2,628	45
747,083	369,649	436,523	215,834	246,704	121,438	683,227	337,272	46
27,523	93,943	21,981	77,261	3,316	15,033	25,297	92,294	47
1,956	4,549	1,814	4,281	491	1,158	2,305	5,439	48
651,761	65,110	362,846	36,257	228,958	22,890	591,804	59,146	49
32,294	26,199	16,138	14,132	13,091	9,644	29,229	23,776	50
161,238	144,562	126,581	122,620	41,581	31,609	168,162	154,229	51
32,568	21,229	38,460	27,114	2,530	2,990	40,990	30,104	52
200,878	496,590	143,420	413,747	56,612	34,264	200,032	448,011	53
827,822	3,188,195	494,911	2,332,061	277,584	850,454	772,495	3,182,515	54
4,309	194,313	3,561	181,336	572	19,502	4,133	200,838	55
1,344	27,203	915	13,449	231	2,939	1,146	16,388	56
828,133	15,752,269	495,153	11,559,621	277,721	3,475,252	772,874	15,034,874	57
815,240	2,878,321	486,922	2,229,239	273,923	542,134	760,845	2,771,373	58
622,125	1,159,608	367,650	896,878	212,500	221,087	580,150	1,117,965	59
828,133	4,037,929	495,153	3,126,117	277,721	763,221	772,874	3,889,338	60
828,129	3,036,565	495,126	2,325,057	277,708	594,851	772,834	2,919,908	61
1,344	12,672	915	6,503	231	1,360	1,146	7,864	62
84,941	152,895	62,822	115,527	32,961	40,696	95,783	156,224	63
63,063	26,786	2,909	1,241	26,346	10,184	29,255	11,425	64

## TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

			AGE GROUP—55-59			
			Males-Hommes		Females-Femmes	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
ITEM		POSTE				
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	456,627	236,902	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	456,627	236,902	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	385,809	10,182,447	194,263
Commissions from Employment .....	5	Commissions d'emploi .....	5	13,291	250,909	3,546
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	15,611	59,011	4,813
Family Allowance .....	7	Allocations familiales .....	7	92,093	39,745	12,717
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	98,692	360,655	38,512
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9			
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	16,232	58,242	36,466
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	49,358	462,392	20,501
Net Business Income .....	12	Revenu net d'entreprise .....	12	34,415	270,254	8,504
Net Professional Income .....	13	Revenu net de profession libérale .....	13	12,423	523,437	2,658
Net Commission Income .....	14	Revenu net de commissions .....	14	4,605	45,193	770
Net Farming Income .....	15	Revenu net d'agriculture .....	15	27,508	234,823	4,155
Net Fishing Income .....	16	Revenu net de pêche .....	16	2,427	15,903	132
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	65,231	630,428	34,841
Bond Interest .....	18	Intérêt obligataire .....	18	94,249	168,500	70,894
Bank Interest .....	19	Intérêt bancaire .....	19	323,968	692,098	178,819
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	15,331	60,952	11,246
Income from Trusts .....	21	Revenu de fiducie .....	21	11,618	14,452	7,159
Annuity Income .....	22	Revenu de rentes .....	22	12,945	78,844	6,274
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	21,159	20,757	10,813
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	10,561	20,430	6,069
Net Rental Income .....	25	Revenu net de location .....	25	52,532	107,601	19,507
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	57,115	194,114	30,384
Miscellaneous Income .....	27	Revenus divers .....	27	94,462	277,486	33,954
Total Income Assessed .....	28	Revenu total établi .....	28	456,627	14,768,672	236,902
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	456,113	1,718,295	236,842
Age Exemption .....	30	Exemption en raison d'âge .....	30			
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	195,064	555,461	16,653
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	121,811	167,241	11,097
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	956	1,325	351
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	456,113	2,442,322	236,842
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	415,131	116,767	195,743
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	355,382	133,167	173,574
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	191,711	271,633	81,459
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	182,763	469,623	94,297
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	4,659	4,566	3,800
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	337,681	246,098	187,336
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	43,604	42,512	19,947
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	209,322	53,955	79,359
Education Deduction .....	43	Déduction relative aux études .....	43	46,480	19,671	7,582
Tuition Fees .....	44	Frais de scolarité .....	44	5,731	1,999	5,075
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	355	498	240
General Expense Allowance .....	46	Déduction générale pour frais .....	46	381,840	187,176	193,620
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	18,065	61,481	2,280
Disability Deduction .....	48	Déduction pour invalidité .....	48	2,228	5,188	643
Standard Deduction .....	49	Déduction forfaitaire .....	49	320,407	32,012	182,242
Medical Claims .....	50	Frais médicaux .....	50	14,623	12,220	13,026
Charitable Donations .....	51	Dons de charité .....	51	130,157	120,171	47,936
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	50,756	40,679	4,436
Other Deductions .....	53	Autres déductions .....	53	138,227	330,903	63,471
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	456,216	2,150,319	236,886
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	3,300	159,804	753
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	820	14,814	576
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	456,627	10,031,072	236,902
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	447,208	1,901,333	233,539
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	339,424	768,529	183,986
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	456,627	2,669,861	236,902
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	456,606	1,994,783	236,864
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	820	6,788	576
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	62,169	108,991	33,687
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	1,577	593	8,842

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 60-64 GROUPE D'ÂGE						P O S I T I O N
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
693,529		367,286		193,283		560,569		1
693,529		367,286		193,283		560,569		2
	\$		\$		\$		\$	3
580,072	13,186,756	269,116	6,208,035	126,831	1,801,580	395,947	8,009,615	4
16,837	276,259	10,449	161,862	2,301	23,348	12,750	185,209	5
20,424	68,180	15,046	61,503	3,446	9,486	18,492	70,989	6
104,810	44,053	32,928	13,641	2,767	899	35,695	14,540	7
137,204	468,776	82,908	342,324	28,292	88,022	111,200	430,345	8
								9
52,698	157,085	28,180	108,585	49,681	135,990	77,861	244,575	10
69,859	573,331	99,859	1,075,588	42,980	251,840	142,839	1,327,428	11
42,919	322,474	23,636	177,348	4,556	24,813	28,192	202,161	12
15,081	560,110	10,597	363,801	1,918	22,858	12,515	386,659	13
5,375	50,493	3,852	37,713	705	2,631	4,557	40,343	14
31,663	251,881	20,617	175,809	3,186	21,110	23,803	196,919	15
2,559	16,625	1,803	12,473			1,810	12,489	16
100,072	859,338	55,653	473,079	33,550	202,021	89,203	675,100	17
165,143	305,991	87,818	190,137	72,000	173,311	159,818	363,448	18
502,787	1,231,415	282,821	771,233	162,904	663,606	445,725	1,434,840	19
26,577	112,787	14,603	62,259	10,542	46,089	25,145	108,348	20
18,777	35,094	10,002	17,109	8,348	36,649	18,350	53,758	21
19,219	100,948	19,569	98,648	11,251	37,084	30,820	135,732	22
31,972	35,793	18,260	23,315	10,539	7,626	28,799	30,941	23
16,630	30,970	9,684	22,728	5,581	14,137	15,265	36,865	24
72,039	155,589	39,182	88,254	16,264	43,676	55,446	131,931	25
87,499	263,332	47,936	159,694	30,320	67,525	78,256	227,219	26
128,416	390,558	90,838	320,074	32,621	103,551	123,459	423,625	27
693,529	19,497,837	367,286	10,965,212	193,283	3,777,866	560,569	14,743,078	28
692,955	2,610,797	367,005	1,382,904	193,198	727,843	560,203	2,110,747	29
								30
211,717	598,020	163,529	445,199	8,003	18,881	171,532	464,079	31
132,908	181,633	52,125	69,691	3,734	4,300	55,859	73,992	32
1,307	1,753	551	598	150	195	701	793	33
692,955	3,392,204	367,005	1,898,391	193,198	751,219	560,203	2,649,610	34
610,874	159,068	282,158	76,109	123,803	25,794	405,961	101,903	35
528,956	186,704	241,076	84,501	111,009	32,650	352,085	117,151	36
273,170	357,023	134,466	174,209	54,065	54,283	188,531	228,492	37
277,060	663,928	146,742	415,621	66,706	147,945	213,448	563,565	38
8,459	8,309	4,040	3,908	2,678	2,533	6,718	6,441	39
525,017	397,645	291,798	230,720	167,754	145,043	459,552	375,763	40
63,551	61,445	99,849	97,741	45,196	42,276	145,045	140,017	41
288,681	70,317	141,040	33,149	52,663	10,095	193,703	43,244	42
54,062	22,731	21,283	8,946	3,117	1,220	24,400	10,166	43
10,806	3,676	3,687	921	2,344	602	6,031	1,523	44
591	668	94	174	100	65	194	238	45
575,460	281,767	265,807	127,386	126,064	60,126	391,871	187,512	46
20,345	67,101	11,734	37,688	1,816	6,425	13,550	44,113	47
2,871	6,653	2,195	5,096	1,038	2,444	3,233	7,541	48
502,649	50,226	243,930	24,374	141,092	14,101	385,022	38,475	49
27,649	22,741	15,894	13,079	11,706	9,715	27,600	22,795	50
178,093	157,718	118,130	105,982	48,084	34,441	166,214	140,423	51
55,192	46,680	59,979	64,984	4,047	6,463	64,026	71,446	52
201,698	364,955	118,904	227,099	58,217	28,499	177,121	255,598	53
693,102	2,929,354	367,144	1,731,689	193,219	624,719	560,363	2,356,407	54
4,053	182,852	2,313	116,391	558	13,553	2,871	129,943	55
1,391	19,978	1,406	18,950	400	5,265	1,803	24,215	56
693,529	13,013,432	367,286	7,237,708	193,283	2,393,636	560,569	9,631,344	57
680,747	2,366,785	358,725	1,335,537	190,255	367,275	548,980	1,702,812	58
523,410	966,274	278,778	552,770	149,353	157,210	428,131	709,980	59
693,529	3,333,058	367,286	1,888,307	193,283	524,485	560,569	2,412,792	60
693,470	2,504,211	367,262	1,412,940	193,283	405,417	560,545	1,818,357	61
1,391	9,213	1,406	8,389	400	2,408	1,803	10,798	62
95,856	153,446	52,926	83,618	32,904	38,680	85,830	122,298	63
10,419	3,698	866	314	1,252	443	2,118	757	64

## TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1983 TAXATION YEAR (All money figures in thousands of dollars)

				65 AND OVER—65 ET PLUS			
				Males-Hommes		Females-Femmes	
		ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	447,498		343,463	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	447,498		343,463	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	105,378	1,564,380	45,263	428,000
Commissions from Employment .....	5	Commissions d'emploi .....	5	5,061	73,841	930	5,543
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	3,357	11,611	1,317	2,658
Family Allowance .....	7	Allocations familiales .....	7	6,356	2,510	459	195
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	26,737	47,197	10,175	10,512
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	437,253	1,269,457	337,073	995,878
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	405,787	1,211,728	227,615	541,476
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	282,184	2,168,122	156,258	839,909
Net Business Income .....	12	Revenu net d'entreprise .....	12	22,556	130,526	6,075	31,868
Net Professional Income .....	13	Revenu net de profession libérale .....	13	12,355	267,164	2,239	12,855
Net Commission Income .....	14	Revenu net de commissions .....	14	5,883	30,619	879	1,235
Net Farming Income .....	15	Revenu net d'agriculture .....	15	28,308	203,773	5,837	35,194
Net Fishing Income .....	16	Revenu net de pêche .....	16	772	5,227	44	6
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	94,072	815,680	96,138	698,209
Bond Interest .....	18	Intérêt obligataire .....	18	182,528	574,477	185,172	631,295
Bank Interest .....	19	Intérêt bancaire .....	19	401,274	2,059,211	327,759	2,163,693
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	32,768	153,868	30,261	115,761
Income from Trusts .....	21	Revenu de fiducie .....	21	14,467	37,083	30,141	200,088
Annuity Income .....	22	Revenu de rentes .....	22	88,587	318,796	53,738	119,177
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	33,447	43,331	26,892	27,461
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	16,309	44,967	15,009	50,387
Net Rental Income .....	25	Revenu net de location .....	25	50,197	210,408	27,817	100,425
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	93,528	339,642	88,226	237,460
Miscellaneous Income .....	27	Revenus divers .....	27	92,148	293,459	38,715	122,929
Total Income Assessed .....	28	Revenu total établi .....	28	447,498	11,877,077	343,463	7,372,201
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	446,825	1,683,622	343,192	1,292,951
Age Exemption .....	30	Exemption en raison d'âge .....	30	446,587	1,053,380	343,116	809,201
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	110,672	224,702	3,356	8,020
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	14,405	18,502	1,302	1,667
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	306	305		
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	446,825	2,980,511	343,192	2,111,839
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	32,657	5,427	14,156	1,943
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	23,915	4,748	10,284	1,767
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions .....	37	22,667	21,848	8,193	5,610
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	70,516	332,231	25,472	94,898
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	2,458	2,408	1,543	1,528
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes et gains en capital .....					
Deduction .....	40	Déduction relative au revenu de pensions .....	40	409,467	370,908	332,392	319,973
Pension Income Deduction .....	41	Cotisations syndicales et prof. ....	41	310,417	298,892	180,085	168,351
Union and Professional Dues .....	42	Déduction relative aux études .....	42	42,207	5,001	22,971	1,301
Education Deduction .....	43	Frais de scolarité .....	43	7,087	2,676	881	317
Tuition Fees .....	44	Frais de garde d'enfants .....	44	1,672	559	793	188
Child Care Expenses .....	45	Déduction générale pour frais .....	45	100	102		
General Expense Allowance .....	46	Autres frais découlant d'un emploi .....	46	103,244	45,274	44,354	19,857
Other Expenses of Employment .....	47	Déduction pour invalidité .....	47	4,892	17,560	534	1,522
Disability Deduction .....	48	Déduction forfaitaire .....	48	5,270	12,434	5,457	12,811
Standard Deduction .....	49	Frais médicaux .....	49	264,316	26,412	200,490	20,029
Medical Claims .....	50	Dons de charité .....	50	23,166	35,565	22,257	51,704
Charitable Donations .....	51	Déductions admissibles transférées d'un conjoint à l'autre .....	51	175,888	175,672	134,058	110,863
Eligible Deductions Transferred from Spouse .....	52	Autres déductions .....	52	115,094	206,162	4,230	7,480
Other Deductions .....	53	Total des déductions (Postes 35 à 53) ..	53	184,367	169,737	155,589	51,031
Total Deductions (Item 35-53) .....	54	Déduction relative au revenu étalé .....	54	446,959	1,733,617	343,198	871,172
Forward Averaging Income Deduction ..	55	Retrait du montant d'étalement .....	55	1,904	100,429	865	34,094
Forward Averaging Withdrawal Amount ..	56		56	2,382	28,058	1,390	12,329
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	447,498	7,090,579	343,453	4,367,410
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	428,325	1,217,584	334,802	651,436
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	358,678	532,925	272,754	282,891
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	447,498	1,750,509	343,463	934,327
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	447,460	1,321,454	343,432	716,642
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	2,382	13,474	1,390	5,767
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	90,997	163,919	94,718	145,515
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	263	82	151	76

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

Total		GRAND TOTAL—TOTAL GLOBAL						P I O T S E T M E
		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
790,961		6,218,713		3,982,687		10,201,400		1
790,961		6,218,713		3,982,687		10,201,400		2
	\$		\$		\$		\$	3
150,641	1,992,381	5,359,087	126,349,483	3,426,054	53,252,565	8,785,141	179,602,049	4
5,991	79,384	200,417	3,073,759	69,335	536,383	269,752	3,610,142	5
4,674	14,269	194,702	405,953	93,581	120,662	288,283	526,616	6
6,815	2,704	2,359,503	1,478,887	642,360	319,386	3,001,863	1,798,273	7
36,912	57,708	1,605,484	5,434,742	846,231	2,253,809	2,451,715	7,688,551	8
774,326	2,265,335	437,424	1,269,917	337,281	996,464	774,705	2,266,381	9
633,402	1,753,204	478,902	1,444,429	376,682	926,572	855,584	2,371,001	10
438,442	3,008,031	474,387	3,955,613	239,639	1,282,199	714,026	5,237,812	11
28,631	162,394	415,524	2,810,075	120,841	635,579	536,365	3,445,654	12
14,594	280,018	153,715	5,406,290	45,573	574,372	199,288	5,980,661	13
6,762	31,854	54,986	403,897	16,504	65,879	71,490	469,776	14
34,145	238,967	228,371	1,460,826	39,089	171,085	267,460	1,631,911	15
816	5,220	37,586	312,113	2,580	8,812	40,166	320,925	16
190,210	1,513,889	581,573	5,064,237	349,789	2,206,511	931,362	7,270,748	17
367,700	1,205,772	907,932	1,402,877	811,472	1,403,530	1,719,404	2,806,406	18
729,033	4,222,904	3,046,547	5,408,300	2,029,246	4,908,450	5,075,793	10,316,750	19
63,029	269,630	104,092	408,275	82,098	305,207	186,190	713,482	20
44,608	237,171	103,534	153,507	79,722	347,582	183,256	501,089	21
142,325	437,974	145,154	646,879	82,827	227,309	227,981	874,188	22
60,339	70,792	164,717	160,138	98,796	72,341	263,513	232,479	23
31,318	95,354	85,875	149,475	46,932	113,152	132,807	262,627	24
78,014	310,833	472,770	326,008	178,856	246,357	651,626	572,365	25
181,754	577,102	509,839	1,274,909	278,413	566,558	788,252	1,841,467	26
130,863	416,388	1,004,697	2,484,551	540,458	1,449,985	1,545,155	3,934,536	27
790,961	19,249,278	6,218,713	171,285,140	3,982,687	72,990,750	10,201,400	244,275,890	28
790,017	2,976,573	6,213,432	23,399,455	3,981,021	14,996,526	10,194,453	38,395,981	29
789,703	1,862,581	446,758	1,053,784	343,274	809,534	790,032	1,863,317	30
114,028	232,722	1,926,752	5,390,442	344,055	1,013,320	2,270,807	6,403,762	31
15,707	20,169	2,449,528	3,614,226	475,765	568,114	2,925,293	4,182,341	32
306	305	34,713	54,449	12,274	17,852	46,987	72,301	33
790,017	5,092,350	6,213,432	33,512,356	3,981,021	17,405,346	10,194,453	50,917,702	34
46,813	7,370	5,517,118	1,464,167	3,409,333	740,076	8,926,451	2,204,243	35
34,199	6,515	5,051,790	1,797,806	3,210,730	989,907	8,262,520	2,787,714	36
30,860	27,458	2,082,516	2,773,927	1,262,632	1,246,458	3,345,148	4,020,385	37
95,988	427,129	1,461,533	3,420,014	774,365	1,453,437	2,235,898	4,873,452	38
4,001	3,936	299,499	283,844	207,453	195,537	506,952	479,382	39
741,859	690,881	3,297,785	2,019,458	2,238,639	1,458,191	5,536,424	3,477,649	40
490,502	467,243	491,569	473,739	263,814	246,095	755,383	719,834	41
65,178	6,302	2,584,775	659,155	1,430,940	301,985	4,015,715	961,140	42
7,968	2,993	406,533	150,200	154,955	48,398	561,488	198,597	43
2,465	747	330,861	152,459	298,665	109,529	629,526	261,988	44
100	102	57,344	91,367	325,247	480,384	382,591	571,751	45
147,598	65,131	5,313,066	2,613,352	3,416,540	1,681,908	8,729,606	4,295,260	46
5,426	19,082	236,714	758,358	41,349	127,272	278,063	885,630	47
10,727	25,245	19,067	45,395	10,571	24,615	29,638	70,010	48
464,806	46,442	5,011,917	500,620	3,394,437	339,159	8,406,354	839,778	49
45,423	87,269	145,327	135,505	151,002	148,090	296,329	283,595	50
309,946	286,535	1,143,011	1,035,882	505,307	363,351	1,648,318	1,399,233	51
119,324	213,642	391,923	407,585	29,372	31,411	421,295	438,996	52
339,956	220,768	1,499,273	3,097,603	691,730	359,502	2,191,003	3,457,105	53
790,157	2,604,789	6,216,302	21,880,437	3,981,579	10,345,305	10,197,881	32,225,741	54
2,769	134,523	27,538	1,167,480	5,905	169,312	33,443	1,336,792	55
3,771	40,386	11,329	167,166	4,389	44,314	15,718	211,480	56
790,951	11,457,988	6,218,689	114,892,284	3,982,677	45,115,770	10,201,366	160,008,054	57
763,127	1,869,019	6,107,897	20,803,705	3,920,821	6,873,837	10,028,718	27,677,542	58
631,432	815,816	4,616,286	8,373,091	2,976,073	2,823,373	7,592,359	11,196,465	59
790,961	2,684,836	6,218,713	29,176,797	3,982,687	9,697,211	10,201,400	38,874,007	60
790,892	2,038,096	6,218,430	22,143,207	3,982,597	7,652,110	10,201,027	29,795,317	61
3,771	19,242	11,329	78,904	4,389	20,829	15,718	99,733	62
185,715	309,434	553,600	915,759	340,274	433,145	893,874	1,348,904	63
414	157	41,294	19,832	798,837	379,283	840,131	399,115	64

Note: The Grand Total includes taxpayers whose age was stated.

Remarque: Le total global comprend les contribuables dont l'âge n'est pas indiqué.

TABLE 5

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

			NEWFOUNDLAND-TERRE-NEUVE			
			Corner Brook		St. John's	
ITEM	POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	11,437	11,437	42,327	42,327
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		4,939		13,799
Total Number of Returns .....	3	Nombre total de déclarations .....	11,437	16,376	42,327	56,123
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	171,943	176,162	712,789	728,506
Commissions from Employment .....	5	Commissions d'emploi .....	5,588	5,588	9,107	9,318
Other Employment Earnings .....	6	Autres revenus d'emploi .....	45	194	2,179	2,477
Family Allowance .....	7	Allocations familiales .....	2,748	3,366	8,544	10,355
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	16,182	18,464	35,318	40,723
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	1,616	2,455	7,913	11,620
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	1,991	2,867	10,509	13,554
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	4,453	4,665	22,729	23,907
Net Business Income .....	12	Revenu net d'entreprise .....	2,471	2,693	7,528	7,974
Net Professional Income .....	13	Revenu net de profession libérale .....	5,391	5,456	34,946	35,015
Net Commission Income .....	14	Revenu net de commissions .....	794	818	4,830	5,049
Net Farming Income .....	15	Revenu net d'agriculture .....	26	23	14	10
Net Fishing Income .....	16	Revenu net de pêche .....	117	114	952	1,063
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	1,835	2,034	18,013	20,096
Bond Interest .....	18	Intérêt obligataire .....	1,536	1,713	7,396	7,891
Bank Interest .....	19	Intérêt bancaire .....	6,072	6,778	33,191	35,761
Mortgage Interest .....	20	Intérêt hypothécaire .....	60	120	617	639
Income from Trusts .....	21	Revenu de fiducie .....	126	126	831	1,084
Annuity Income .....	22	Revenu de rentes .....	450	460	2,197	2,245
Other Canadian Investment Income .....	23	Autres placements au Canada .....	99	100	730	734
Foreign Investment Income .....	24	Revenu de placements étrangers .....	57	57	773	779
Net Rental Income .....	25	Revenu net de location .....	203	234	689	929
Taxable Capital Gains .....	26	Gains en capital imposables .....	264	273	5,218	5,382
Miscellaneous Income .....	27	Revenus divers .....	3,538	3,652	15,431	16,327
Total Income Assessed .....	28	Revenu total établi .....	227,552	238,363	942,415	981,416
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	43,117	61,735	159,349	211,360
Age Exemption .....	30	Exemption en raison d'âge .....	1,251	1,902	6,531	9,644
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	8,326	9,827	26,794	30,399
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	6,610	7,614	20,331	23,460
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	194	194	453	518
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	59,498	81,272	213,457	275,380
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	2,203	2,234	8,586	8,712
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	2,906	2,979	11,425	11,715
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	4,600	4,706	18,382	18,411
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	3,545	3,596	18,068	18,382
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	553	555	2,319	2,334
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	2,606	3,017	11,060	12,446
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	612	659	2,919	3,376
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	967	969	3,841	3,908
Education Deduction .....	43	Déduction relative aux études .....	390	394	1,387	1,547
Tuition Fees .....	44	Frais de scolarité .....	296	607	1,733	3,172
Child Care Expenses .....	45	Frais de garde d'enfants .....	933	951	3,166	3,226
General Expense Allowance .....	46	Déduction générale pour frais .....	5,002	5,642	18,081	20,297
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	2,359	2,380	2,964	3,021
Disability Deduction .....	48	Déduction pour invalidité .....	54	57	326	352
Standard Deduction .....	49	Déduction forfaitaire .....	934	1,417	3,449	4,784
Medical Claims .....	50	Frais médicaux .....	59	63	765	1,274
Charitable Donations .....	51	Dons de charité .....	1,415	1,478	4,934	5,111
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	464	547	1,759	2,469
Other Deductions .....	53	Autres déductions .....	1,309	1,469	13,071	14,932
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	31,208	33,719	128,235	139,468
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	508	508	6,489	6,489
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	60	60	267	267
Taxable Income Assessed .....	57	Revenu imposable établi .....	136,397	136,588	594,502	596,168
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	22,325	22,325	104,524	104,524
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	14,930	14,930	67,443	67,443
Total Net Tax Payable .....	60	Impôt total net à payer .....	37,256	37,256	171,966	171,966
Basic Federal Tax .....	61	Impôt fédéral de base .....	24,736	24,738	111,441	111,441
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	33	33	145	145
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	294	333	3,241	3,627
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	740	2,188	1,664	5,543

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NEWFOUNDLAND (Concluded)-TERRE-NEUVE (Fin)				PRINCE EDWARD ISLAND-ÎLE-DU-PRINCE-ÉDOUARD						P O S T E M E
Other Areas-Autres endroits		TOTAL		Charlottetown		Other Areas-Autres endroits		TOTAL		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
146,291	146,291	200,055	200,055	13,661	13,661	36,719	36,719	50,380	50,380	1
	80,008		98,743		4,574		14,176		18,750	2
146,291	226,299	200,055	298,798	13,661	18,235	36,719	50,895	50,380	69,130	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,778,576	1,842,021	2,663,308	2,746,689	188,055	194,749	383,680	400,012	571,735	594,762	4
8,360	9,239	23,055	24,146	4,381	4,385	3,969	4,037	8,349	8,423	5
4,641	6,048	6,865	8,719	659	702	437	629	1,096	1,330	6
40,290	49,565	51,582	63,286	2,272	2,950	8,029	9,251	10,301	12,201	7
329,590	380,060	381,089	439,247	11,496	13,265	59,518	65,473	71,014	78,738	8
11,649	29,594	21,178	43,669	4,478	5,585	6,393	11,582	10,871	17,167	9
15,531	30,183	28,031	46,604	4,274	4,877	5,730	8,742	10,003	13,620	10
37,619	42,953	64,801	71,525	10,932	11,356	12,142	13,317	23,074	24,672	11
39,817	41,287	49,816	51,954	4,011	4,091	11,281	11,951	15,291	16,042	12
16,104	16,621	56,441	57,092	10,197	10,292	7,112	7,451	17,309	17,743	13
4,016	3,995	9,641	9,862	169	220	1,573	1,679	1,742	1,899	14
355	676	313	641	286	92	14,161	13,448	14,447	13,540	15
54,956	57,484	56,026	58,660	171	204	21,302	21,381	21,473	21,585	16
13,267	14,280	33,115	36,409	6,265	6,922	8,435	9,998	14,700	16,920	17
7,917	8,508	16,848	18,113	3,556	3,851	4,502	4,881	8,057	8,732	18
46,665	53,757	85,927	96,296	11,963	13,241	23,294	26,937	35,257	40,179	19
504	569	1,180	1,329	363	393	720	766	1,082	1,159	20
296	327	1,253	1,537	516	594	632	690	1,148	1,284	21
698	875	3,346	3,581	904	920	1,204	1,232	2,108	2,153	22
480	526	1,310	1,359	157	161	184	206	340	367	23
337	345	1,167	1,181	451	516	480	527	931	1,043	24
1,157	1,381	2,048	2,544	431	484	1,133	1,256	1,564	1,741	25
3,112	3,238	8,594	8,893	1,670	1,692	3,254	3,467	4,924	5,158	26
24,722	26,734	43,691	46,713	4,227	4,472	8,736	9,728	12,963	14,199	27
2,440,659	2,620,268	3,610,626	3,840,047	271,881	286,014	587,898	628,641	859,779	914,655	28
551,189	852,819	753,656	1,125,914	51,500	68,741	138,422	191,817	189,922	260,558	29
9,924	24,981	17,705	36,526	3,886	4,806	5,288	9,619	9,174	14,425	30
125,343	158,913	160,462	199,139	6,446	8,317	21,238	27,115	27,684	35,432	31
91,198	109,687	118,139	140,761	5,366	6,409	18,713	21,159	24,079	27,568	32
1,714	1,875	2,361	2,587			72	72	74	74	33
779,368	1,148,275	1,052,324	1,504,927	67,201	88,277	183,733	249,781	250,934	338,057	34
23,775	24,342	34,564	35,288	2,438	2,502	6,140	6,313	8,578	8,815	35
31,379	32,847	45,710	47,540	3,127	3,254	7,184	7,482	10,311	10,736	36
38,893	39,044	61,875	62,161	5,791	5,799	9,713	9,756	15,504	15,555	37
23,902	24,049	45,516	46,027	5,206	5,318	8,816	8,926	14,023	14,244	38
4,074	4,179	6,946	7,068	291	372	881	894	1,172	1,266	39
24,168	28,264	37,833	43,727	3,912	4,608	8,362	10,171	12,274	14,779	40
4,779	6,416	8,310	10,450	1,562	1,701	1,932	2,388	3,494	4,089	41
12,432	12,803	17,241	17,680	1,014	1,019	1,852	1,873	2,866	2,892	42
2,850	3,164	4,626	5,105	295	334	699	806	993	1,140	43
3,298	5,053	5,327	8,832	243	695	848	1,837	1,090	2,532	44
10,394	10,948	14,493	15,125	661	714	1,728	1,807	2,389	2,521	45
60,161	69,436	83,243	95,375	5,505	6,400	14,748	17,043	20,252	23,442	46
4,490	4,959	9,814	10,361	916	917	1,045	1,048	1,961	1,964	47
1,341	1,390	1,721	1,799	151	164	226	271	377	435	48
11,753	19,526	16,136	25,728	1,026	1,457	2,880	4,210	3,906	5,667	49
887	1,128	1,711	2,465	407	931	681	878	1,087	1,809	50
14,698	15,670	21,048	22,260	2,327	2,422	4,490	4,854	6,817	7,277	51
3,630	5,033	5,853	8,050	512	571	1,607	2,152	2,119	2,723	52
10,929	13,164	25,308	29,564	3,601	3,840	2,809	3,581	6,410	7,421	53
287,832	321,415	447,275	494,603	38,985	43,017	76,640	86,291	115,624	129,307	54
2,284	2,284	9,281	9,281	1,175	1,175	844	844	2,019	2,019	55
		350	350	65	65	180	226	245	291	56
1,371,205	1,372,431	2,102,104	2,105,186	164,586	165,187	326,861	328,382	491,447	493,569	57
207,009	207,009	333,858	333,858	26,869	26,869	44,880	44,880	71,749	71,749	58
143,876	143,876	226,249	226,249	15,720	15,720	29,091	29,091	44,811	44,811	59
350,885	350,885	560,107	560,107	42,589	42,589	73,971	73,971	116,560	116,560	60
239,411	239,430	375,588	375,609	29,574	29,576	55,393	55,401	84,968	84,976	61
		193	193	34	34	94	117	127	151	62
2,481	2,649	6,016	6,610	1,222	1,328	1,729	2,016	2,951	3,344	63
13,076	41,976	15,481	49,708	689	1,820	2,941	7,204	3,631	9,025	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

			NOVA-SCOTIA-NOUVELLE-ÉCOSSE			
			Dartmouth		Halifax	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	33,856	33,856	51,649	51,649
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		13,774		21,139
Total Number of Returns .....	3	Nombre total de déclarations .....	33,856	47,630	51,649	72,788
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	669,314	695,926	890,990	933,557
Commissions from Employment .....	5	Commissions d'emploi .....	5,830	5,986	13,768	14,898
Other Employment Earnings .....	6	Autres revenus d'emploi .....	1,007	1,548	4,263	5,067
Family Allowance .....	7	Allocations familiales .....	6,174	7,016	5,743	7,375
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	17,467	22,324	28,878	36,542
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	4,756	8,684	13,757	23,285
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	6,224	10,966	13,528	20,452
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	24,268	27,220	45,857	51,280
Net Business Income .....	12	Revenu net d'entreprise .....	7,904	9,185	10,687	12,396
Net Professional Income .....	13	Revenu net de profession libérale .....	12,100	12,898	62,830	64,149
Net Commission Income .....	14	Revenu net de commissions .....	1,733	1,944	4,340	4,577
Net Farming Income .....	15	Revenu net d'agriculture .....	87-	123-	250	144
Net Fishing Income .....	16	Revenu net de pêche .....	1,683	1,714	1,081	1,139
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	10,178	11,646	47,732	54,436
Bond Interest .....	18	Intérêt obligataire .....	5,425	6,122	13,810	15,485
Bank Interest .....	19	Intérêt bancaire .....	20,235	23,736	53,132	62,475
Mortgage Interest .....	20	Intérêt hypothécaire .....	123	134	1,273	1,512
Income from Trusts .....	21	Revenu de fiducie .....	452	521	3,455	4,177
Annuity Income .....	22	Revenu de rentes .....	1,612	1,661	4,413	4,805
Other Canadian Investment Income .....	23	Autres placements au Canada .....	286	340	1,107	1,177
Foreign Investment Income .....	24	Revenu de placements étrangers .....	204	242	2,823	2,955
Net Rental Income .....	25	Revenu net de location .....	364	463	7,485	7,890
Taxable Capital Gains .....	26	Gains en capital imposables .....	2,254	2,445	12,347	12,960
Miscellaneous Income .....	27	Revenus divers .....	13,858	15,192	24,998	28,813
Total Income Assessed .....	28	Revenu total établi .....	813,364	867,788	1,268,548	1,371,546
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	127,516	179,228	194,579	274,014
Age Exemption .....	30	Exemption en raison d'âge .....	3,781	7,151	11,437	19,216
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	20,677	23,497	27,011	32,703
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	15,460	16,857	14,631	17,827
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	57	62	256	258
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	167,491	226,795	247,913	344,017
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	7,770	8,068	10,891	11,359
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	10,611	11,124	14,413	15,215
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	22,304	22,357	30,269	30,342
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	13,306	13,793	26,141	26,899
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	1,741	1,881	4,217	4,423
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	8,921	10,948	16,536	20,762
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	2,841	3,783	5,894	7,705
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	2,320	2,354	4,398	4,516
Education Deduction .....	43	Déduction relative aux études .....	654	755	1,283	1,908
Tuition Fees .....	44	Frais de scolarité .....	873	2,054	2,359	5,936
Child Care Expenses .....	45	Frais de garde d'enfants .....	2,546	2,763	3,653	3,939
General Expense Allowance .....	46	Déduction générale pour frais .....	15,153	18,177	21,767	26,435
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	1,795	1,812	3,300	3,729
Disability Deduction .....	48	Déduction pour invalidité .....		31	602	833
Standard Deduction .....	49	Déduction forfaitaire .....	2,740	4,024	3,959	5,924
Medical Claims .....	50	Frais médicaux .....	600	1,027	2,373	4,403
Charitable Donations .....	51	Dons de charité .....	4,286	4,580	9,693	10,219
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	1,408	2,149	3,112	3,967
Other Deductions .....	53	Autres déductions .....	8,925	10,426	29,663	34,256
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	108,795	122,107	194,522	222,769
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....				
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	1,094	1,094	5,836	5,836
			74	74	1,199	1,199
Taxable Income Assessed .....	57	Revenu imposable établi .....	536,059	542,093	821,477	836,255
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	93,235	93,235	142,318	142,318
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	57,079	57,079	87,068	87,068
Total Net Tax Payable .....	60	Impôt total net à payer .....	150,314	150,314	229,386	229,386
Basic Federal Tax .....	61	Impôt fédéral de base .....	100,900	101,280	152,563	153,154
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	39	39	638	638
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	2,086	2,381	10,537	11,683
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	1,040	3,675	1,724	4,911

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NOVA SCOTIA (Concluded)-NOUVELLE-ÉCOSSE (Fin)								N.B.-N.-B.		P O S T E T E M E
Sydney & Glace Bay		Truro		Other Areas-Autres endroits		TOTAL		Fredericton		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
21,386	21,386	9,724	9,724	185,788	185,788	302,403	302,403	27,616	27,616	1
	16,400		6,371		131,624		189,308		10,829	2
21,386	37,786	9,724	16,095	185,788	317,412	302,403	491,711	27,616	38,445	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
364,475	389,473	150,767	162,775	2,836,130	3,038,193	4,911,675	5,219,923	433,150	447,818	4
3,396	3,980	3,209	3,221	27,648	29,128	53,851	57,214	10,277	10,353	5
566	810	141	325	5,470	7,582	11,447	15,332	432	487	6
5,324	6,733	1,999	2,433	42,813	54,090	62,053	77,647	4,896	5,616	7
20,233	29,541	5,061	8,947	201,260	272,369	272,899	369,723	19,416	22,478	8
3,959	10,896	2,548	5,626	33,529	82,055	58,549	130,546	7,665	11,109	9
6,852	14,489	2,737	5,463	37,384	81,001	66,725	132,372	7,761	10,458	10
12,424	18,731	5,686	7,021	111,866	141,746	200,101	245,997	19,654	20,752	11
4,647	5,146	5,463	5,748	76,489	94,366	105,190	126,841	8,078	8,026	12
15,078	15,149	5,952	6,014	76,162	77,918	172,122	176,128	15,715	16,087	13
189	341	580	736	5,763	6,829	12,604	14,427	956	1,012	14
85-	123-	716	799	10,736	12,209	11,529	12,904	302	381	15
1,896	1,994			112,061	117,496	116,738	122,360			16
5,906	6,798	5,784	6,884	75,076	88,391	144,678	168,154	14,903	16,950	17
3,723	4,222	1,874	2,266	24,559	29,954	49,391	58,049	6,337	7,093	18
14,475	18,215	9,830	11,961	121,963	157,516	219,635	273,903	20,835	23,572	19
51	73	229	254	2,804	3,612	4,479	5,586	424	430	20
119	159	194	287	3,895	5,026	8,116	10,170	688	798	21
465	536	543	615	9,309	10,307	16,342	17,924	1,678	1,696	22
155	158	219	231	2,504	2,716	4,270	4,622	689	706	23
83	358	237	262	3,377	3,532	6,723	7,348	627	635	24
132-	79	797	871	5,497	6,041	14,011	15,345	1,130	1,267	25
1,908	2,071	1,577	1,630	14,836	16,546	32,921	35,652	2,869	2,998	26
6,205	6,993	2,477	3,047	53,711	67,706	101,248	121,751	14,229	15,403	27
471,910	536,822	208,636	237,433	3,894,839	4,406,329	6,657,297	7,419,918	592,723	626,139	28
80,625	142,453	36,659	60,622	699,840	1,195,921	1,139,220	1,852,238	104,109	144,800	29
3,502	9,197	2,058	4,552	27,987	68,100	48,765	108,216	6,440	9,398	30
19,194	26,296	8,012	10,655	150,161	199,930	225,055	293,081	17,267	19,418	31
14,316	17,430	4,702	5,682	103,731	126,640	152,840	184,436	12,149	13,304	32
210	289			596	616	1,121	1,227	134	134	33
117,847	195,665	51,433	81,514	982,315	1,591,207	1,566,999	2,439,198	140,099	187,054	34
4,520	4,749	1,989	2,111	39,683	42,253	64,853	68,540	5,341	5,463	35
6,081	6,590	2,542	2,768	49,401	53,382	83,047	89,079	7,099	7,349	36
8,841	8,870	4,028	4,046	77,019	77,566	142,462	143,181	15,204	15,218	37
5,991	6,181	3,663	3,767	56,410	57,884	105,511	108,523	10,237	10,276	38
744	747	289	339	5,941	6,324	12,932	13,714	1,465	1,482	39
5,640	7,513	2,836	3,829	44,801	62,544	78,733	105,597	8,287	9,900	40
1,896	3,587	856	1,238	13,975	21,768	25,462	38,081	2,543	3,010	41
2,262	2,333	513	539	13,772	14,226	23,265	23,968	1,661	1,700	42
645	735	211	280	2,950	3,673	5,744	7,351	943	1,124	43
540	1,149	178	622	2,749	9,181	6,699	18,941	1,828	3,666	44
1,089	1,538	557	717	11,436	13,447	19,280	22,404	2,723	2,774	45
9,180	12,024	4,115	5,404	78,098	102,217	128,313	164,256	11,563	13,543	46
1,031	1,226	755	758	9,622	10,694	16,502	18,219	2,028	2,061	47
422	946	31	60	1,454	2,895	2,509	4,765	382	399	48
1,518	3,029	751	1,347	14,785	27,243	23,753	41,568	1,983	3,017	49
464	903	124	587	3,133	8,255	6,693	15,176	528	1,128	50
3,169	3,633	1,614	1,765	21,879	24,882	40,641	45,078	7,015	7,257	51
885	1,714	694	873	7,395	12,667	13,493	21,370	1,604	1,939	52
4,282	5,823	2,231	2,942	29,709	38,136	74,809	91,582	4,418	5,036	53
59,199	73,290	27,976	33,992	484,209	589,237	874,701	1,041,395	86,851	96,343	54
1,524	1,524	895	895	6,874	6,874	16,223	16,223	1,941	1,941	55
215	215			952	1,006	2,613	2,667	226	226	56
293,556	299,766	128,505	131,992	2,422,394	2,477,554	4,201,990	4,287,661	364,058	366,199	57
49,216	49,216	21,066	21,066	384,351	384,351	690,187	690,187	60,356	60,356	58
30,823	30,823	13,299	13,299	245,692	245,692	433,962	433,962	38,612	38,612	59
80,040	80,040	34,365	34,365	630,043	630,043	1,124,149	1,124,149	98,968	98,968	60
54,087	54,539	23,278	23,500	433,405	437,014	764,233	769,486	66,173	66,199	61
115	115			507	535	1,390	1,419	121	121	62
1,312	1,467	1,149	1,359	14,121	16,567	29,205	33,456	3,110	3,476	63
812	5,041	578	1,923	9,074	41,299	13,227	56,849	1,558	4,098	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

			NEW BRUNSWICK (Cont'd)-NOUVEAU-BRUNSWICK (Suite)			
			Moncton		Saint John	
	ITEM	POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns.....	1	Nombre de déclarations imposables.....	31,855	31,855	35,283	35,283
Number of Non-Taxable Returns.....	2	Nombre de déclarations non imposables ..		11,289		14,866
Total Number of Returns.....	3	Nombre total de déclarations.....	31,855	43,144	35,283	50,149
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries.....	4	Salaires et traitements.....	461,489	476,106	534,920	551,366
Commissions from Employment.....	5	Commissions d'emploi.....	13,593	13,809	12,370	12,551
Other Employment Earnings.....	6	Autres revenus d'emploi.....	646	718	2,211	2,354
Family Allowance.....	7	Allocations familiales.....	5,540	6,515	5,603	6,439
Unemployment Insurance Benefits.....	8	Prestations d'assurance-chômage.....	24,132	26,562	27,540	31,312
Old Age Security Pension.....	9	Pension de sécurité de la vieillesse.....	8,587	11,126	11,226	15,435
CPP or QPP Benefits.....	10	Prestations du RPC ou du RRQ.....	8,559	10,110	11,284	14,171
Other Pensions or Superannuation.....	11	Autres pensions ou pensions de retraite ..	24,151	25,927	24,379	26,311
Net Business Income.....	12	Revenu net d'entreprise.....	11,460	11,918	6,066	6,053
Net Professional Income.....	13	Revenu net de profession libérale.....	22,656	22,747	16,505	16,683
Net Commission Income.....	14	Revenu net de commissions.....	1,823	1,908	1,642	1,689
Net Farming Income.....	15	Revenu net d'agriculture.....	29	56	46	50
Net Fishing Income.....	16	Revenu net de pêche.....	12	12	23	24
Taxable Amount of Dividends.....	17	Montant imposable des dividendes.....	14,278	17,061	20,399	23,058
Bond Interest.....	18	Intérêt obligataire.....	5,577	6,035	11,515	12,639
Bank Interest.....	19	Intérêt bancaire.....	25,339	28,210	30,886	33,834
Mortgage Interest.....	20	Intérêt hypothécaire.....	81	102	692	725
Income from Trusts.....	21	Revenu de fiducie.....	739	954	1,533	1,818
Annuity Income.....	22	Revenu de rentes.....	1,937	1,970	1,050	1,199
Other Canadian Investment Income.....	23	Autres placements au Canada.....	182	202	161	162
Foreign Investment Income.....	24	Revenu de placements étrangers.....	118	120	175	184
Net Rental Income.....	25	Revenu net de location.....	1,194	1,297	1,201	1,248
Taxable Capital Gains.....	26	Gains en capital imposables.....	3,205	3,235	2,663	2,881
Miscellaneous Income.....	27	Revenus divers.....	12,325	13,219	10,159	11,265
Total Income Assessed.....	28	Revenu total établi.....	647,592	679,806	734,108	773,301
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption.....	29	Exemption personnelle de base.....	120,092	162,651	133,017	189,019
Age Exemption.....	30	Exemption en raison d'âge.....	6,875	9,185	9,001	12,515
Married or Equivalent Exemption.....	31	Exemption de marié(e) ou l'équivalent ..	20,279	22,236	22,565	26,255
Wholly Dependent Children.....	32	Enfants entièrement à charge.....	14,030	15,486	13,390	14,986
Other Dependents Exemption.....	33	Ex. pour autres personnes à charge.....	51	51	242	242
Total Personal Exemptions.....	34	Total des exemptions personnelles.....	161,326	209,611	178,215	243,013
Deductions		Déductions				
CPP or QPP Contributions.....	35	Cotisations au RPC ou au RRQ.....	6,016	6,127	6,653	6,769
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage.....	7,945	8,166	8,960	9,233
Registered Pension Plan Contributions.....	37	Cotisations à un régime enregistré de pensions.....	13,630	13,713	13,818	13,878
Registered Retirement Savings Plan.....	38	Régime enregistré d'épargne-retraite ..	10,582	10,624	12,470	12,576
Registered Home Ownership.....	39	Régime enregistré d'épargne-logement ..	840	845	1,063	1,125
Interest, Dividends and Capital Gains Deduction.....	40	Déduction pour intérêts, dividendes et gains en capital.....	9,082	10,424	10,308	12,025
Pension Income Deduction.....	41	Déduction relative au revenu de pensions.....	3,353	3,798	3,550	4,064
Union and Professional Dues.....	42	Cotisations syndicales et prof.....	2,210	2,258	3,024	3,112
Education Deduction.....	43	Déduction relative aux études.....	791	852	841	897
Tuition Fees.....	44	Frais de scolarité.....	900	2,114	769	1,961
Child Care Expenses.....	45	Frais de garde d'enfants.....	3,312	3,398	2,116	2,312
General Expense Allowance.....	46	Déduction générale pour frais.....	13,303	15,194	14,738	17,063
Other Expenses of Employment.....	47	Autres frais découlant d'un emploi.....	2,531	2,541	3,416	3,681
Disability Deduction.....	48	Déduction pour invalidité.....	186	203	160	224
Standard Deduction.....	49	Déduction forfaitaire.....	2,454	3,527	2,711	4,143
Medical Claims.....	50	Frais médicaux.....	608	1,045	444	1,324
Charitable Donations.....	51	Dons de charité.....	5,838	6,079	7,777	7,998
Eligible Deductions Transferred from Spouse.....	52	Déductions admissibles transférées d'un conjoint à l'autre.....	2,473	2,716	1,954	2,292
Other Deductions.....	53	Autres déductions.....	7,219	11,493	9,256	11,006
Total Deductions (Item 35-53).....	54	Total des déductions (Postes 35 à 53).....	93,273	105,118	104,029	115,682
Forward Averaging Income Deduction..	55	Déduction relative au revenu étalé.....	2,803	2,803	1,449	1,449
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement.....	172	172		
Taxable Income Assessed.....	57	Revenu imposable établi.....	390,361	391,716	450,457	453,021
Net Federal Tax Payable.....	58	Impôt fédéral net à payer.....	64,694	64,694	73,529	73,529
Net Provincial Tax Payable.....	59	Impôt provincial net à payer.....	41,615	41,615	46,988	46,988
Total Net Tax Payable.....	60	Impôt total net à payer.....	106,309	106,309	120,517	120,517
Basic Federal Tax.....	61	Impôt fédéral de base.....	70,948	70,957	80,742	80,743
Forward Averaging Tax Credit.....	62	Cr. d'impôt pour étalement du revenu ..	93	93		
Dividend Tax Credit.....	63	Crédit d'impôt pour dividendes.....	2,798	3,057	4,222	4,704
Child Tax Credit.....	64	Crédit d'impôt pour enfants.....	1,854	4,736	1,412	5,446

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

BRUNSWICK (Concluded)-NOUVEAU-BRUNSWICK (Fin)				QUEBEC-QUÉBEC						P O S T E M E
Other Areas-Autres endroits		TOTAL		Cap-de-la-Madeleine		Chicoutimi		Drummondville		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
185,651	185,651	280,405	280,405	11,413	11,413	23,394	23,394	16,268	16,268	1
	86,020		123,002		8,675		12,467		10,169	2
185,651	271,671	280,405	403,407	11,413	20,088	23,394	35,861	16,268	26,437	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2,388,321	2,474,423	3,817,880	3,949,714	195,184	208,987	427,905	448,195	240,330	255,543	4
29,470	29,910	65,711	66,623	2,649	2,652	17,986	18,910	6,383	6,470	5
7,641	8,713	10,930	12,272	1,133	1,273	1,938	2,140	2,142	2,407	6
40,150	48,061	56,189	66,631	1,552	1,948	5,315	6,328	2,971	3,754	7
316,788	342,792	387,876	423,144	11,196	14,883	26,139	31,076	15,475	20,110	8
29,114	58,638	56,591	96,309	2,135	6,001	2,799	6,287	3,295	7,338	9
34,345	54,397	61,949	89,135	3,061	6,413	5,293	9,491	4,005	7,626	10
74,393	83,034	142,577	156,024	7,498	8,883	6,193	7,856	3,992	5,181	11
65,213	67,599	90,816	93,596	3,537	3,981	8,935	9,589	9,376	11,203	12
43,524	43,858	98,400	99,376	4,985	4,909	17,473	17,590	4,270	4,569	13
7,246	7,625	11,666	12,234	63	62	1,129	1,395	654	954	14
5,943	4,327	6,168	4,600			121 -	273	463	928	15
44,595	44,661	44,595	44,660							16
57,371	63,499	106,951	120,567	302	1,591	5,752	6,400	3,634	4,974	17
20,696	22,987	44,125	48,755	4,131	4,678	5,454	5,848	5,816	6,584	18
102,675	118,694	179,735	204,310	9,868	12,160	14,129	16,957	13,925	17,162	19
1,190	1,476	2,385	2,733	155	184	766	767	1,110	1,213	20
2,343	2,806	5,303	6,375	192	192	35	35	93	93	21
4,335	4,580	8,999	9,445	485	523	1,298	1,444	733	776	22
1,718	1,826	2,750	2,896	7	7	169	177	295	488	23
676	834	1,596	1,773			58	58	3	3	24
3,222	3,736	6,748	7,547	571	669	894	1,788	3,295	3,674	25
9,879	10,741	18,616	19,855	1,075	1,099	2,179	2,124	3,058	3,102	26
50,967	58,358	87,680	98,246	2,415	3,755	5,276	6,937	3,909	5,031	27
3,341,815	3,557,575	5,316,237	5,636,821	252,196	284,850	556,994	601,663	329,227	369,182	28
699,509	1,023,801	1,056,726	1,520,271	43,027	75,732	88,195	135,152	61,330	99,667	29
23,735	47,635	46,051	78,732	1,534	4,588	2,428	5,286	2,700	5,964	30
131,893	157,138	192,003	225,044	9,786	12,545	24,804	29,956	11,639	15,349	31
95,249	110,354	134,818	154,131	4,550	5,191	12,636	14,654	7,295	8,743	32
310	313	738	741					130	231	33
950,696	1,339,240	1,430,336	1,978,918	58,897	98,056	128,063	185,048	83,094	129,954	34
31,996	32,680	50,005	51,039	2,458	2,594	5,305	5,525	3,322	3,521	35
41,352	42,869	65,357	67,618	3,183	3,448	6,869	7,213	4,257	4,519	36
59,947	60,612	102,599	103,421	5,632	5,656	12,156	12,920	4,404	4,489	37
43,568	44,155	76,857	77,630	4,654	4,982	7,258	7,322	5,557	5,669	38
5,591	5,771	8,959	9,223	250	250	474	474	335	350	39
40,346	49,210	68,022	81,559	4,050	5,563	5,856	7,331	5,372	7,018	40
10,110	12,824	19,555	23,696	737	1,162	1,112	1,675	745	1,157	41
12,979	13,169	19,874	20,240	1,574	1,605	3,547	3,666	1,942	2,011	42
3,604	3,974	6,179	6,847	303	430	728	882	527	679	43
3,212	7,429	6,710	15,170	99	288	460	703	235	459	44
17,081	18,070	25,233	26,554	651	681	2,250	2,504	890	927	45
78,675	90,370	118,280	136,170	4,863	6,463	10,173	12,232	6,878	8,649	46
11,558	11,840	19,531	20,122	731	731	3,013	3,221	1,747	1,750	47
899	1,214	1,628	2,039	118	236		80			48
14,793	23,080	21,940	33,767	1,021	1,870	2,105	3,301	1,540	2,538	49
2,667	3,801	4,247	7,298	209	228	381	402	161	207	50
25,796	27,394	46,425	48,728	452	483	1,228	1,450	468	512	51
6,468	8,797	12,499	15,743	324	614	623	1,086	986	1,589	52
21,866	31,716	42,759	59,252	1,657	2,485	7,890	13,524	3,957	5,976	53
432,508	488,975	716,661	806,118	32,966	39,770	71,436	85,512	43,322	52,019	54
4,641	4,641	10,835	10,835			1,078	1,078	239	239	55
1,391	1,402	1,831	1,842							56
1,955,364	1,962,210	3,160,240	3,173,147	160,334	164,045	356,417	360,383	202,574	207,604	57
298,909	298,909	497,488	497,488	26,590	26,590	61,340	61,340	32,437	32,437	58
198,980	198,980	326,195	326,195			3	3	31	31	59
497,888	497,888	823,683	823,683	26,590	26,590	61,343	61,343	32,469	32,469	60
342,837	343,127	560,699	561,027	29,431	29,657	66,852	67,133	36,267	36,600	61
747	753	983	989							62
11,650	12,616	21,780	23,853	68	292	1,167	1,287	743	1,008	63
13,160	39,279	17,985	53,559	329	2,141	1,010	4,287	783	3,052	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

			QUEBEC (Continued)-QUÉBEC (Suite)			
			Granby		Grand 'Mère	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	16,693	4,787	4,787
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2		10,476	3,621
Total Number of Returns .....	3	Nombre total de déclarations .....	3	16,693	27,169	8,408
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	4	251,661	268,731	67,731
Commissions from Employment .....	5	Commissions d'emploi .....	5	2,386	2,472	2,433
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	644	1,041	57
Family Allowance .....	7	Allocations familiales .....	7	3,316	4,464	481
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	14,691	19,526	5,294
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	2,123	6,110	3,041
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	3,647	6,743	3,441
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	1,673	2,362	3,156
Net Business Income .....	12	Revenu net d'entreprise .....	12	8,581	9,993	3,395
Net Professional Income .....	13	Revenu net de profession libérale .....	13	8,122	8,201	1,411
Net Commission Income .....	14	Revenu net de commissions .....	14	404	442	
Net Farming Income .....	15	Revenu net d'agriculture .....	15	1,984	2,611	83
Net Fishing Income .....	16	Revenu net de pêche .....	16			83
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	7,778	9,101	1,196
Bond Interest .....	18	Intérêt obligataire .....	18	3,819	4,254	2,867
Bank Interest .....	19	Intérêt bancaire .....	19	15,030	17,521	6,922
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	255	620	180
Income from Trusts .....	21	Revenu de fiducie .....	21	5	5	217
Annuity Income .....	22	Revenu de rentes .....	22	1,430	1,432	282
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	183	184	
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	78	78	
Net Rental Income .....	25	Revenu net de location .....	25	2,462	2,983	553
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	2,239	2,429	1,107
Miscellaneous Income .....	27	Revenus divers .....	27	6,695	8,104	1,699
Total Income Assessed .....	28	Revenu total établi .....	28	339,205	379,407	95,351
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	62,933	102,427	18,047
Age Exemption .....	30	Exemption en raison d'âge .....	30	1,789	4,836	826
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	11,944	15,553	3,515
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	7,449	9,120	1,508
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33			14
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	84,114	131,936	23,910
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	3,454	3,674	896
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	4,330	4,640	1,087
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	3,873	3,936	1,510
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	7,428	7,552	1,630
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	473	473	100
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	5,383	7,109	1,911
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	385	589	500
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	1,580	1,656	513
Education Deduction .....	43	Déduction relative aux études .....	43	279	426	138
Tuition Fees .....	44	Frais de scolarité .....	44	92	163	53
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	456	456	293
General Expense Allowance .....	46	Déduction générale pour frais .....	46	6,917	8,803	1,948
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	548	763	408
Disability Deduction .....	48	Déduction pour invalidité .....	48	118	125	
Standard Deduction .....	49	Déduction forfaitaire .....	49	1,531	2,561	427
Medical Claims .....	50	Frais médicaux .....	50	401	432	28
Charitable Donations .....	51	Dons de charité .....	51	607	690	146
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	527	690	152
Other Deductions .....	53	Autres déductions .....	53	3,842	4,938	216
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	42,223	49,679	11,954
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	556	556	650
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	104	114	650
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	212,416	217,539	60,137
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	33,707	33,707	9,574
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59			
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	33,707	33,707	9,574
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	37,509	37,853	10,741
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	35	38	221
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	1,615	1,843	271
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	496	3,195	151

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

QUEBEC (Continued)-QUÉBEC (Suite)										
Hull		Jonquière		Laval		Lévis		Longueuil		P O T E N T I A L
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
24,320	24,320	20,263	20,263	117,951	117,951	7,719	7,719	49,037	49,037	1
	9,909		12,104		50,634		3,657		24,117	2
24,320	34,229	20,263	32,367	117,951	168,585	7,719	11,376	49,037	73,154	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
408,878	429,105	393,114	406,395	2,134,716	2,222,959	129,198	135,006	865,600	904,289	4
15,343	15,522	4,309	4,540	49,250	51,016	1,584	2,718	15,466	16,329	5
2,278	3,151	1,602	2,181	3,701	4,363	617	619	3,041	3,587	6
2,456	3,589	4,762	5,597	19,591	22,650	1,075	1,264	7,248	9,411	7
13,897	17,029	23,949	29,391	84,184	101,357	5,930	7,850	38,706	49,213	8
3,681	7,736	2,773	6,492	12,805	29,876	1,771	3,795	5,599	14,581	9
6,175	9,080	4,766	9,015	18,610	31,287	2,899	4,275	10,139	18,778	10
20,932	22,718	9,150	11,592	43,669	49,356	6,676	7,601	22,435	25,304	11
6,561	7,487	5,457	6,317	55,876	63,026	3,029	3,011	11,545	13,681	12
11,930	12,253	5,241	5,439	61,512	62,444	7,962	8,403	17,364	17,487	13
1,197	1,261	1,171	1,503	10,728	11,309	626	625	740	966	14
80-	100-	188-	59	640	776	1-	6	214-	460-	15
										16
5,449	6,641	2,949	3,525	55,620	62,705	1,789	2,141	6,399	8,633	17
3,981	4,297	3,138	3,854	36,564	41,461	2,775	2,934	11,351	13,375	18
17,355	19,987	11,253	14,240	94,562	108,497	9,574	11,262	26,841	32,439	19
927	932	426	454	4,164	4,436	61	62	955	1,149	20
162	190	67	67	4,635	4,826			975	1,001	21
545	608	393	556	5,721	6,097	375	421	2,468	2,700	22
97	98	83	90	1,912	1,979	17	18	200	227	23
128	128	10	10	240	328	8	8	18	18	24
34	119-	1,382	1,329	20,489	21,069	662	707	152	77	25
1,234	1,427	1,508	1,571	12,494	12,673	726	725	4,248	4,476	26
9,090	10,113	4,722	6,320	37,769	44,576	1,424	1,920	14,349	16,876	27
532,248	573,130	482,035	520,537	2,769,451	2,959,066	178,777	195,371	1,065,624	1,154,136	28
91,686	128,745	76,236	121,754	444,675	635,206	29,101	42,888	184,869	275,791	29
3,014	6,377	2,374	5,593	10,504	24,266	1,392	2,964	4,784	12,100	30
14,199	17,401	22,323	27,159	77,655	89,561	6,279	7,216	33,194	40,741	31
5,754	7,319	11,869	13,773	46,981	52,078	2,697	2,978	15,992	19,825	32
65	90	25	26	664	664	112	112	409	450	33
114,718	159,931	112,827	168,306	580,479	801,774	39,582	56,157	239,248	348,906	34
5,349	5,591	4,431	4,594	27,124	28,222	1,724	1,794	10,845	11,299	35
7,264	7,654	5,981	6,220	34,091	35,684	2,148	2,254	14,624	15,335	36
14,983	15,088	10,284	10,510	49,128	49,475	4,262	4,305	19,918	20,102	37
7,995	8,053	7,629	7,721	59,548	60,927	4,005	4,030	21,608	21,967	38
803	803	262	262	2,721	2,775	58	58	1,637	1,708	39
6,717	7,957	4,906	6,335	37,041	45,179	3,163	3,990	14,111	17,687	40
2,426	2,903	1,249	1,881	4,966	6,871	660	895	2,981	4,137	41
3,220	3,326	3,878	3,936	13,205	13,583	1,144	1,179	6,117	6,339	42
524	766	710	858	3,217	4,118	278	310	1,260	1,603	43
636	1,260	287	443	1,926	3,264	142	255	1,046	1,312	44
2,133	2,136	1,864	2,184	5,729	6,261	467	510	2,242	2,405	45
10,470	12,554	9,115	10,786	51,805	61,202	3,323	4,065	21,820	25,974	46
2,395	2,398	1,558	1,558	11,943	12,558	217	952	4,366	4,476	47
137	196	245	378	113	590		243	305	617	48
2,113	3,060	1,753	2,929	10,620	15,529	697	1,054	4,438	6,804	49
831	1,090	112	171	3,168	4,607	75	75	1,118	1,208	50
1,173	1,209	869	927	4,355	4,681	379	419	1,860	1,923	51
847	980	688	1,303	3,613	4,515	551	836	1,615	2,756	52
5,316	7,450	3,387	4,059	41,122	50,208	1,476	2,548	13,550	17,198	53
75,331	84,474	59,211	67,056	365,438	410,248	24,767	29,773	145,460	164,849	54
1,246	1,246	37	37	5,623	5,623	593	593	1,285	1,285	55
				3,230	3,230			1,553	1,557	56
340,953	345,476	309,962	313,500	1,821,141	1,843,033	113,866	115,175	681,184	690,133	57
57,224	57,224	52,577	52,577	312,205	312,205	19,522	19,522	114,235	114,235	58
628	628	22	22	242	242			362	362	59
57,852	57,852	52,599	52,599	312,447	312,447	19,522	19,522	114,597	114,597	60
62,232	62,518	57,761	58,039	338,021	339,272	21,150	21,222	124,860	125,414	61
				1,049	1,049			487	488	62
914	1,140	608	703	9,746	11,054	311	376	1,144	1,540	63
774	2,355	375	3,089	3,991	14,059	150	679	1,725	7,016	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

		QUEBEC (Continued)-Q UÉBEC (Suite)			
		Montréal		Québec	
ITEM	POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	421,072	421,072	71,050	71,050
Number of Non-Taxable Returns .....	2		210,115		36,041
Total Number of Returns .....	3	421,072	631,187	71,050	107,091
Sources of Income	Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	6,555,032	6,886,226	1,150,293	1,213,879
Commissions from Employment .....	5	104,120	108,420	14,342	15,100
Other Employment Earnings .....	6	17,140	24,748	7,214	9,129
Family Allowance .....	7	47,491	61,992	9,779	12,179
Unemployment Insurance Benefits .....	8	307,851	403,827	47,857	60,281
Old Age Security Pension .....	9	126,795	255,266	20,301	43,305
CPP or QPP Benefits .....	10	130,013	221,064	25,092	40,607
Other Pensions or Superannuation .....	11	230,617	271,089	57,579	69,110
Net Business Income .....	12	109,376	129,680	20,761	23,924
Net Professional Income .....	13	275,516	282,193	44,070	45,096
Net Commission Income .....	14	23,828	26,182	6,688	7,216
Net Farming Income .....	15	1,248	1,447	664	672
Net Fishing Income .....	16				
Taxable Amount of Dividends .....	17	234,644	267,416	21,939	24,658
Bond Interest .....	18	196,113	221,875	26,319	29,359
Bank Interest .....	19	527,895	616,732	82,922	95,639
Mortgage Interest .....	20	16,556	18,299	2,138	2,412
Income from Trusts .....	21	45,725	48,240	6,369	6,683
Annuity Income .....	22	42,910	44,700	4,959	6,006
Other Canadian Investment Income .....	23	4,427	4,951	460	554
Foreign Investment Income .....	24	23,173	24,638	1,176	1,198
Net Rental Income .....	25	73,588	78,954	8,766	8,509
Taxable Capital Gains .....	26	92,235	98,727	10,680	11,067
Miscellaneous Income .....	27	143,020	175,045	26,292	30,651
Total Income Assessed .....	28	9,326,816	10,268,818	1,596,660	1,757,235
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption .....	29	1,585,283	2,374,252	267,582	403,324
Age Exemption .....	30	104,597	211,730	16,326	35,131
Married or Equivalent Exemption .....	31	213,087	280,593	50,992	62,916
Wholly Dependent Children .....	32	107,855	132,260	24,288	28,126
Other Dependents Exemption .....	33	3,383	3,687	260	260
Total Personal Exemptions .....	34	2,014,205	3,002,522	359,448	529,757
Deductions	Déductions				
CPP or QPP Contributions .....	35	83,491	87,350	14,835	15,575
Unemployment Insurance Premiums .....	36	110,233	116,052	19,392	20,361
Registered Pension Plan Contributions .....	37	143,054	145,018	38,909	39,724
Registered Retirement Savings Plan .....	38	212,242	217,682	27,670	28,407
Registered Home Ownership .....	39	15,860	16,640	2,530	2,553
Interest, Dividends and Capital Gains Deduction .....	40	162,405	210,201	26,603	33,108
Pension Income Deduction .....	41	34,735	49,418	7,382	10,844
Union and Professional Dues .....	42	41,954	43,362	10,152	10,491
Education Deduction .....	43	10,600	14,257	2,183	2,771
Tuition Fees .....	44	10,638	18,338	1,246	2,370
Child Care Expenses .....	45	14,731	16,469	4,537	4,873
General Expense Allowance .....	46	175,286	209,896	29,282	35,321
Other Expenses of Employment .....	47	22,462	24,399	3,881	4,100
Disability Deduction .....	48	2,912	5,584	826	1,026
Standard Deduction .....	49	36,411	56,503	6,055	9,492
Medical Claims .....	50	25,611	34,899	1,846	2,697
Charitable Donations .....	51	41,290	43,684	5,535	6,013
Eligible Deductions Transferred from Spouse .....	52	19,083	27,293	5,810	8,667
Other Deductions .....	53	147,193	208,728	22,317	39,935
Total Deductions (Item 35-53) .....	54	1,310,193	1,545,773	230,993	278,327
Forward Averaging Income Deduction .....	55	28,351	28,351	2,836	2,836
Forward Averaging Withdrawal Amount .....	56	4,603	4,603	58	58
Taxable Income Assessed .....	57	5,978,664	6,075,197	1,003,442	1,017,481
Net Federal Tax Payable .....	58	1,015,919	1,015,919	171,072	171,072
Net Provincial Tax Payable .....	59	4,879	4,879	83	83
Total Net Tax Payable .....	60	1,020,798	1,020,798	171,155	171,155
Basic Federal Tax .....	61	1,104,781	1,110,220	186,984	187,939
Forward Averaging Tax Credit .....	62	1,535	1,535	20	20
Dividend Tax Credit .....	63	47,072	52,620	4,581	5,016
Child Tax Credit .....	64	14,952	46,649	1,905	7,852

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

QUEBEC (Continued)-Q UÉBEC (Suite)										P O T E N T I A L
Rimouski		Rouyn & Noranda		Saint-Hyacinthe		Saint-Jean-sur-Richelieu		Saint-Jérôme		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
12,877	12,877	10,662	10,662	16,169	16,169	14,741	14,741	9,583	9,583	1
	5,646		5,562		8,173		7,833		6,886	2
12,877	18,523	10,662	16,224	16,169	24,342	14,741	22,574	9,583	16,469	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
232,098	242,606	195,270	205,912	246,824	263,908	233,162	243,992	152,688	163,540	4
12,572	12,691	748	749	3,703	3,750	4,496	4,496	2,821	2,919	5
1,966	2,569	1,533	1,673	514	609	734	776	31	128	6
2,249	2,775	2,226	2,620	2,400	2,773	2,147	2,698	1,533	1,833	7
14,180	16,356	13,307	16,044	11,586	14,873	8,757	11,565	8,274	10,848	8
1,363	3,999	979	2,327	3,979	10,151	2,467	6,376	1,790	5,815	9
1,775	3,875	1,997	3,494	4,861	9,447	3,803	6,628	2,149	5,524	10
3,432	4,749	707	932	5,833	7,372	6,205	7,437	4,290	4,978	11
2,164	3,105	4,476	4,621	9,497	9,998	4,693	5,665	4,646	5,584	12
9,285	9,285	4,701	4,817	7,033	7,203	7,416	7,528	6,435	6,592	13
1,563	1,563	268	283	348	371	537	645	492	510	14
631	629	133	160	492	505	151	131		29	15
										16
3,585	3,595	2,743	3,294	4,202	5,927	5,050	5,849	2,552	2,860	17
3,005	3,293	1,835	2,005	9,145	10,515	5,682	6,917	3,604	4,200	18
11,979	13,970	8,258	9,634	17,878	21,273	11,068	12,950	7,059	9,662	19
466	727	201	205	2,124	2,199	927	1,102	648	699	20
1	58	264	274	706	925	401	414	117	117	21
426	426	212	257	2,244	2,565	608	656	535	657	22
		121	121	71	98	80	128	304	351	23
8	8			40	45	7	9		4	24
822	1,253	1,048	1,238	1,442	2,018	1,787	2,085	1,183	1,680	25
771	781	1,552	1,620	2,236	2,437	1,766	1,946	991	978	26
3,695	4,874	2,767	3,883	4,986	5,474	4,977	5,916	2,322	3,401	27
308,035	333,189	245,080	265,842	342,145	384,439	306,935	335,924	204,458	232,908	28
48,546	69,832	40,196	61,164	60,957	91,769	55,425	84,955	36,128	62,088	29
1,225	3,391	758	1,959	3,250	8,142	2,074	5,159	1,489	4,732	30
8,742	10,758	8,076	10,479	11,618	14,917	9,772	11,855	7,605	9,794	31
6,434	7,394	5,058	5,522	5,711	6,450	5,076	5,944	3,431	3,960	32
				118	118	65	65			33
64,947	91,375	54,088	79,125	81,654	121,397	72,412	107,978	48,653	80,574	34
2,848	2,967	2,388	2,505	3,314	3,508	3,125	3,252	2,076	2,219	35
3,767	3,926	3,019	3,191	4,157	4,385	4,060	4,257	2,609	2,816	36
8,101	8,241	4,987	5,083	5,325	5,583	5,772	5,863	3,298	3,407	37
6,087	6,252	4,221	4,254	8,289	8,509	6,688	6,826	4,012	4,332	38
50	100	583	583	469	469	311	311	202	216	39
3,967	5,052	3,165	3,813	6,256	8,723	5,148	6,368	2,832	4,323	40
381	707	235	353	863	1,564	958	1,381	631	1,023	41
1,965	2,045	1,497	1,541	1,836	1,963	1,524	1,553	1,255	1,297	42
758	933	301	423	378	617	298	302	183	256	43
176	311	297	400	324	523	122	185	99	161	44
1,842	1,927	1,251	1,295	520	538	378	447	231	374	45
5,814	6,923	4,853	5,952	6,713	8,157	6,397	7,624	4,098	5,274	46
3,630	3,630	170	170	1,208	1,230	1,141	1,141	383	383	47
	28	132	132	83	153					48
1,169	1,721	946	1,488	1,496	2,316	1,346	2,115	877	1,549	49
96	96	179	186	238	334	491	647	40	64	50
273	294	415	431	900	941	339	378	237	287	51
674	1,071	475	547	731	1,146	456	714	640	1,003	52
1,850	4,786	2,642	4,774	4,618	9,750	3,811	4,588	2,851	3,477	53
43,446	51,007	31,757	37,120	47,719	60,410	42,365	47,955	26,561	32,472	54
444	444	755	755	631	631	813	813	270	270	55
50	50	147	147	733	733					56
199,248	201,415	158,627	160,938	212,873	217,343	191,430	194,682	128,980	131,729	57
35,164	35,164	27,025	27,025	35,119	35,119	31,107	31,107	21,316	21,316	58
				60	60	141	141	19	19	59
35,164	35,164	27,025	27,025	35,179	35,179	31,247	31,247	21,336	21,336	60
38,100	38,336	29,371	29,524	38,712	38,953	34,303	34,506	23,508	23,710	61
17	17	46	46	239	239					62
741	741	511	607	918	1,232	967	1,121	538	600	63
555	1,613	429	1,608	581	1,692	481	2,067	248	1,558	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

			QUEBEC (Continued)-QUÉBEC (Suite)			
			Salaberry de Valleyfield		Sept-Iles	
ITEM	POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	11,885	11,885	9,305	9,305
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		6,674		6,300
Total Number of Returns .....	3	Nombre total de déclarations .....	11,885	18,559	9,305	15,605
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	191,757	203,208	185,054	193,571
Commissions from Employment .....	5	Commissions d'emploi .....	4,305	4,317	458	467
Other Employment Earnings .....	6	Autres revenus d'emploi .....	267	296	371	529
Family Allowance .....	7	Allocations familiales .....	2,139	2,535	2,343	3,516
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	7,711	10,479	14,879	16,968
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	2,089	6,130	613	1,213
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	2,713	5,825	1,519	2,788
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	6,070	6,801	3,379	3,575
Net Business Income .....	12	Revenu net d'entreprise .....	5,077	6,138	1,961	2,023
Net Professional Income .....	13	Revenu net de profession libérale .....	6,074	6,063	5,163	5,163
Net Commission Income .....	14	Revenu net de commissions .....	294	294		134
Net Farming Income .....	15	Revenu net d'agriculture .....	147	142		
Net Fishing Income .....	16	Revenu net de pêche .....			583	477
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	3,610	3,995	237	357
Bond Interest .....	18	Intérêt obligataire .....	3,764	4,303	527	537
Bank Interest .....	19	Intérêt bancaire .....	9,466	11,562	6,041	6,740
Mortgage Interest .....	20	Intérêt hypothécaire .....	568	645		
Income from Trusts .....	21	Revenu de fiducie .....	223	251	32	32
Annuity Income .....	22	Revenu de rentes .....	493	557	3	3
Other Canadian Investment Income .....	23	Autres placements au Canada .....	187	187	76	76
Foreign Investment Income .....	24	Revenu de placements étrangers .....			21	21
Net Rental Income .....	25	Revenu net de location .....	1,205	1,407	237	228
Taxable Capital Gains .....	26	Gains en capital imposables .....	643	662	114	114
Miscellaneous Income .....	27	Revenus divers .....	4,104	4,957	2,299	2,689
Total Income Assessed .....	28	Revenu total établi .....	252,904	280,755	225,678	240,992
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	44,806	69,964	35,080	58,831
Age Exemption .....	30	Exemption en raison d'âge .....	1,709	4,883	472	963
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	8,987	11,061	8,597	10,139
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	4,985	5,745	5,857	7,322
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....				
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	60,495	91,660	50,006	77,255
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	2,576	2,714	2,072	2,142
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	3,242	3,467	2,751	2,882
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	2,735	2,781	4,006	4,074
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	4,000	4,101	4,317	4,329
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	308	309	249	259
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes et gains en capital .....				
Deduction .....	40	Déduction relative au revenu .....	3,606	4,946	2,563	2,959
Pension Income Deduction .....	41	Déduction de pensions .....	674	1,074	253	311
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	1,583	1,634	1,382	1,444
Education Deduction .....	43	Déduction relative aux études .....	361	394	467	512
Tuition Fees .....	44	Frais de scolarité .....	103	105	180	202
Child Care Expenses .....	45	Frais de garde d'enfants .....	729	748	1,203	1,254
General Expense Allowance .....	46	Déduction générale pour frais .....	5,126	6,362	4,362	5,384
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	1,350	1,352	695	695
Disability Deduction .....	48	Déduction pour invalidité .....	59	64	118	118
Standard Deduction .....	49	Déduction forfaitaire .....	1,064	1,705	869	1,494
Medical Claims .....	50	Frais médicaux .....	438	514	163	163
Charitable Donations .....	51	Dons de charité .....	362	392	249	294
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	609	997	471	895
Other Deductions .....	53	Autres déductions .....	3,179	3,688	1,258	2,751
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	32,106	37,344	27,628	32,163
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....			415	415
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....				
Taxable Income Assessed .....	57	Revenu imposable établi .....	160,308	162,815	147,631	148,679
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	25,901	25,901	26,081	26,081
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	67	67	311	311
Total Net Tax Payable .....	60	Impôt total net à payer .....	25,968	25,968	26,392	26,392
Basic Federal Tax .....	61	Impôt fédéral de base .....	28,741	28,914	28,183	28,255
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..				
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	808	877	54	80
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	407	1,572	324	2,352

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

QUEBEC (Concluded)-QUÉBEC (Fin)											P O I S T E M E
Shawinigan		Sherbrooke		Trois-Rivières		Other Areas-Autres endroits		TOTAL			
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations		
8,121	8,121	31,990	31,990	22,290	22,290	1,530,333	1,530,333	2,461,923	2,461,923	1	
	5,466		17,591		11,764		854,879		1,328,765	2	
8,121	13,587	31,990	49,581	22,290	34,054	1,530,333	2,385,212	2,461,923	3,790,688	3	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
124,158	131,451	510,718	549,488	364,488	383,702	26,332,116	27,628,141	41,583,754	43,656,564	4	
152	348	8,148	8,501	8,804	9,025	488,999	505,504	771,202	799,350	5	
279	479	2,995	3,538	2,989	3,748	94,812	114,260	147,950	183,302	6	
1,267	1,984	4,919	6,576	2,980	3,912	311,080	398,867	441,222	563,746	7	
8,836	11,712	24,272	33,495	18,198	22,312	1,478,110	1,880,740	2,202,879	2,805,228	8	
1,954	4,519	5,248	13,734	4,975	10,876	203,730	512,701	414,337	967,672	9	
3,166	5,368	6,055	12,932	5,203	9,942	285,483	537,925	533,763	971,568	10	
7,002	9,777	12,219	14,386	11,888	14,174	567,811	678,858	1,041,884	1,237,248	11	
4,474	4,489	11,464	12,940	8,801	9,483	676,126	771,092	979,515	1,120,425	12	
3,782	3,821	25,556	26,046	17,433	17,632	753,788	766,165	1,306,450	1,330,308	13	
355	358	1,949	2,240	1,219	1,222	78,112	90,814	132,365	150,348	14	
		102	95	247	302	95,747	231,892	98,836	236,339	15	
						15,486	17,752	16,084	18,245	16	
1,819	1,927	9,846	11,935	5,774	6,385	479,256	585,159	866,123	1,030,265	17	
5,933	6,428	7,965	9,075	8,239	9,581	403,556	472,225	755,583	871,263	18	
8,736	10,617	31,558	37,340	25,621	30,287	1,219,145	1,501,019	2,187,086	2,636,455	19	
668	764	2,153	2,249	418	502	60,171	68,343	96,038	108,180	20	
290	291	706	980	224	224	41,506	46,073	102,727	110,972	21	
541	658	3,174	3,287	853	987	98,109	107,881	168,797	183,479	22	
		274	274	253	253	19,887	22,622	29,103	32,882	23	
		236	270			24,015	26,277	49,239	53,117	24	
1,465	1,711	1,530	1,493	2,922	3,223	89,234	100,831	215,724	237,441	25	
331	396	5,607	5,714	1,382	1,407	178,912	192,797	326,858	349,152	26	
1,787	2,266	9,829	12,967	5,686	7,122	478,621	586,751	777,731	952,051	27	
176,986	199,352	686,525	769,555	498,110	545,705	34,473,811	37,844,688	55,245,250	60,605,599	28	
30,616	51,223	120,588	186,814	84,033	128,380	5,768,110	8,988,519	9,277,451	14,280,175	29	
1,558	3,823	4,342	11,188	3,934	8,739	168,447	419,196	341,527	793,368	30	
7,467	9,301	21,631	28,601	18,136	22,399	1,170,437	1,502,609	1,760,484	2,245,804	31	
3,418	4,366	11,533	14,198	7,912	9,372	713,570	862,338	1,021,859	1,228,323	32	
65	65	128	128			5,334	5,762	10,779	11,678	33	
43,124	68,777	158,222	240,929	114,015	168,890	7,825,898	11,778,423	12,412,100	18,559,348	34	
1,637	1,712	6,743	7,186	4,770	4,971	334,850	355,083	529,636	558,944	35	
2,057	2,185	8,631	9,228	6,170	6,480	424,884	447,648	678,804	715,005	36	
3,393	3,433	13,960	14,357	10,504	10,752	636,769	647,088	1,006,964	1,023,418	37	
4,018	4,159	14,142	14,406	10,273	10,380	674,702	694,805	1,107,973	1,138,322	38	
72	72	770	841	215	215	39,532	41,599	68,263	71,420	39	
3,335	4,634	10,033	13,293	8,932	11,211	473,381	626,090	800,736	1,045,725	40	
830	1,560	1,327	2,059	1,348	2,084	71,929	106,935	137,308	201,250	41	
1,128	1,151	4,153	4,360	3,265	3,370	182,438	187,686	290,850	299,752	42	
279	340	1,281	1,781	937	1,118	38,397	49,348	64,388	83,298	43	
65	186	832	1,466	333	806	24,943	44,614	44,333	77,933	44	
375	392	1,998	2,287	1,256	1,386	99,294	111,600	145,321	161,947	45	
3,296	4,110	13,892	17,736	9,507	11,510	668,699	809,447	1,064,637	1,286,817	46	
59	83	2,198	2,324	1,784	1,786	143,115	148,892	209,005	218,999	47	
170	170	142	378	111	267	6,884	11,877	12,488	22,275	48	
682	1,202	2,700	4,401	1,971	3,110	137,083	220,456	218,913	347,981	49	
134	314	875	1,097	770	1,085	35,284	44,466	72,649	95,011	50	
376	394	2,249	2,367	1,243	1,285	81,155	86,007	146,161	155,225	51	
668	935	1,103	1,641	1,090	1,512	61,613	94,016	103,350	155,191	52	
1,948	2,691	8,782	17,180	4,781	8,448	424,618	615,818	712,262	1,035,686	53	
24,521	29,722	95,811	118,387	69,261	81,773	4,559,574	5,343,475	7,414,041	8,694,198	54	
		1,765	1,765	732	732	81,334	81,334	129,257	129,257	55	
216	216					19,885	19,921	31,409	31,460	56	
109,302	111,484	430,777	439,509	314,103	318,364	22,026,893	22,455,144	35,321,260	35,953,148	57	
17,821	17,821	72,381	72,381	53,098	53,098	3,734,437	3,734,437	5,985,853	5,985,853	58	
53	53					5,915	5,915	12,815	12,815	59	
17,874	17,874	72,381	72,381	53,098	53,098	3,740,352	3,740,352	5,998,669	5,998,669	60	
19,778	19,968	79,137	79,704	58,273	58,572	4,082,857	4,117,266	6,537,550	6,584,431	61	
73	73					6,571	6,581	10,354	10,369	62	
285	306	1,928	2,327	1,250	1,354	97,741	116,697	173,979	203,092	63	
182	1,352	1,441	4,531	645	3,158	62,713	269,771	94,647	386,543	64	

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO			
			Barrie		Belleville	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	21,954	21,954	20,228	20,228
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		10,537		9,041
Total Number of Returns .....	3	Nombre total de déclarations .....	21,954	32,491	20,228	29,271
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	370,772	391,395	354,090	367,166
Commissions from Employment .....	5	Commissions d'emploi .....	8,797	8,925	3,405	3,475
Other Employment Earnings .....	6	Autres revenus d'emploi .....	1,647	1,867	552	657
Family Allowance .....	7	Allocations familiales .....	3,667	4,253	3,527	4,121
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	11,058	15,093	10,725	13,164
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	7,600	12,891	4,952	8,476
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	7,943	11,101	5,536	8,636
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	21,691	23,701	15,277	16,884
Net Business Income .....	12	Revenu net d'entreprise .....	6,375	5,980	4,860	5,847
Net Professional Income .....	13	Revenu net de profession libérale .....	10,441	11,114	9,301	9,341
Net Commission Income .....	14	Revenu net de commissions .....	186	508	339	419
Net Farming Income .....	15	Revenu net d'agriculture .....	304	1,812	468	437
Net Fishing Income .....	16	Revenu net de pêche .....				
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	19,615	21,934	20,166	21,236
Bond Interest .....	18	Intérêt obligataire .....	8,091	9,352	6,449	7,507
Bank Interest .....	19	Intérêt bancaire .....	21,514	25,347	22,437	26,537
Mortgage Interest .....	20	Intérêt hypothécaire .....	3,639	4,051	2,238	2,581
Income from Trusts .....	21	Revenu de fiducie .....	4,195	4,241	877	1,065
Annuity Income .....	22	Revenu de rentes .....	2,019	2,041	1,302	1,348
Other Canadian Investment Income .....	23	Autres placements au Canada .....	296	302	91	93
Foreign Investment Income .....	24	Revenu de placements étrangers .....	164	227	127	127
Net Rental Income .....	25	Revenu net de location .....	552	721	1,148	1,049
Taxable Capital Gains .....	26	Gains en capital imposables .....	3,961	4,047	2,009	2,293
Miscellaneous Income .....	27	Revenus divers .....	8,111	9,707	5,575	7,355
Total Income Assessed .....	28	Revenu total établi .....	522,026	566,984	475,451	509,813
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	82,767	122,398	76,211	110,303
Age Exemption .....	30	Exemption en raison d'âge .....	6,405	10,686	4,210	7,384
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	14,052	16,881	11,865	15,555
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	8,771	9,663	8,901	9,893
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....			77	77
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	112,006	159,641	101,263	143,214
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	4,451	4,677	4,286	4,438
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	5,800	6,139	5,778	6,017
Registered Pension Plan		Cotisations à un régime enregistré				
Contributions .....	37	de pensions .....	9,062	9,091	9,150	9,183
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	10,630	10,934	9,814	10,106
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement .....	715	729	1,246	1,252
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction .....	40	et gains en capital .....	7,916	10,054	6,976	8,834
Pension Income		Déduction relative au revenu				
Deduction .....	41	de pensions .....	3,027	3,735	2,061	2,613
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	1,709	1,754	1,788	1,812
Education Deduction .....	43	Déduction relative aux études .....	350	623	424	515
Tuition Fees .....	44	Frais de scolarité .....	687	1,595	418	935
Child Care Expenses .....	45	Frais de garde d'enfants .....	1,222	1,291	787	951
General Expense Allowance .....	46	Déduction générale pour frais .....	8,858	11,241	8,586	9,971
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	2,939	2,939	1,714	1,749
Disability Deduction .....	48	Déduction pour invalidité .....	257	356	118	132
Standard Deduction .....	49	Déduction forfaitaire .....	1,758	2,751	1,602	2,442
Medical Claims .....	50	Frais médicaux .....	650	800	151	509
Charitable Donations .....	51	Dons de charité .....	3,236	3,371	3,740	4,037
Eligible Deductions Transferred		Déductions admissibles transférées				
from Spouse .....	52	d'un conjoint à l'autre .....	1,533	1,764	649	896
Other Deductions .....	53	Autres déductions .....	5,967	8,140	4,065	4,857
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	70,766	81,985	63,354	71,249
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....				
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	608	608	980	980
					125	125
Taxable Income Assessed .....	57	Revenu imposable établi .....	338,663	344,466	309,979	313,643
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	56,336	56,336	50,611	50,611
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	30,230	30,230	26,989	26,989
Total Net Tax Payable .....	60	Impôt total net à payer .....	86,566	86,566	77,600	77,600
Basic Federal Tax .....	61	Impôt fédéral de base .....				
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	61,381	61,659	55,036	55,227
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....			63	63
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	3,742	4,196	3,725	3,942
			1,051	2,662	651	2,278

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)											P O T E N T I A L E
Brampton		Brantford		Brockville		Burlington		Cambridge			
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations		
78,360	78,360	30,777	30,777	10,722	10,722	54,172	54,172	33,665	33,665	1	
	25,001		17,445		6,172		20,023		15,460	2	
78,360	103,361	30,777	48,222	10,722	16,894	54,172	74,195	33,665	49,125	3	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
662,593	1,711,800	469,205	497,776	179,938	189,200	1,170,787	1,210,433	555,959	583,898	4	
29,964	31,093	7,269	7,627	261	261	28,957	29,759	12,209	12,398	5	
2,926	3,392	1,293	1,417	915	970	2,990	3,380	2,938	3,623	6	
17,138	18,211	5,589	7,061	1,817	2,156	10,200	11,017	6,573	7,691	7	
36,068	42,096	29,694	35,909	7,195	9,090	27,834	32,273	23,873	29,367	8	
8,786	14,724	10,055	17,738	3,783	6,624	14,205	20,708	6,281	12,036	9	
9,492	14,282	9,860	15,491	4,476	6,936	11,684	16,123	6,347	11,700	10	
9,856	12,017	17,514	19,913	9,515	10,771	32,166	35,293	8,364	10,277	11	
18,390	20,952	7,485	8,423	1,150	941	6,587	7,257	5,393	6,896	12	
24,717	25,412	13,109	13,276	7,475	7,471	42,991	43,720	15,786	16,461	13	
2,061	2,092	357	735	2	185	4,791	4,940	1,882	1,983	14	
1,205-	622-	1,400	953	940	904	293-	453-	600	1,739	15	
15-	15-								39	16	
30,938	37,870	27,237	33,469	6,182	6,548	48,192	54,320	31,387	35,858	17	
12,553	14,251	9,426	10,888	4,714	5,456	17,035	19,678	8,166	9,561	18	
45,651	51,455	35,803	42,734	14,451	16,696	60,798	68,883	30,540	37,244	19	
8,342	8,988	3,012	3,933	77	327	4,778	5,341	3,740	4,305	20	
2,041	2,150	1,115	1,469	460	484	2,646	3,369	971	1,379	21	
2,676	3,099	1,903	2,021	1,575	1,684	2,638	2,807	2,174	2,534	22	
219	229	336	492	521	567	848	941	349	358	23	
2,470	2,505	33	35	309	330	1,532	1,689	274	286	24	
472	61	124	443	191-	282-	1,408	1,186	2,613	3,005	25	
7,649	7,848	2,514	2,810	972	1,348	9,463	9,851	1,379	1,528	26	
23,120	26,036	12,540	15,226	3,581	4,558	29,051	32,020	12,316	13,587	27	
956,901	2,049,924	666,872	739,840	250,118	273,224	1,531,287	1,614,534	740,116	807,753	28	
295,281	389,391	116,029	181,789	40,422	63,690	204,011	279,307	126,879	185,091	29	
6,938	12,317	8,118	14,264	3,077	5,527	10,897	16,563	4,878	9,945	30	
43,967	49,676	17,830	24,449	8,263	10,215	36,593	40,030	19,588	23,297	31	
37,903	39,622	12,709	15,290	4,838	5,242	23,955	25,500	15,065	17,026	32	
1,243	1,250	390	390	65	65	469	496	192	192	33	
385,332	492,256	155,077	236,183	56,666	84,740	275,925	361,896	166,602	235,551	34	
19,211	19,763	5,999	6,309	2,232	2,317	12,328	12,762	7,078	7,421	35	
26,139	26,996	7,756	8,246	3,016	3,178	16,387	17,091	9,382	9,890	36	
27,102	27,167	7,686	7,701	3,611	3,714	24,161	24,271	7,463	7,493	37	
33,968	34,536	12,118	12,752	5,422	5,491	41,574	42,431	12,377	13,017	38	
4,287	4,642	1,264	1,314	300	301	3,527	3,992	1,745	1,905	39	
21,676	25,344	11,430	15,211	4,345	5,431	19,547	24,069	11,016	14,407	40	
2,176	3,105	3,034	4,060	1,401	1,878	4,356	5,485	1,731	2,603	41	
6,839	6,930	2,634	2,712	814	839	4,453	4,596	2,349	2,410	42	
886	1,150	334	450	178	320	963	1,277	508	725	43	
2,193	4,781	524	1,481	123	526	1,950	4,669	830	2,138	44	
7,017	7,928	1,183	1,450	213	329	3,943	4,301	1,301	1,416	45	
36,121	41,767	12,770	16,170	4,448	5,481	23,091	27,589	14,745	18,051	46	
8,249	8,690	1,374	1,466	243	243	7,741	7,994	2,391	2,445	47	
236	426	326	578		35	880	1,079	354	599	48	
6,822	9,260	2,525	4,180	846	1,426	4,219	6,145	2,800	4,243	49	
1,361	2,116	880	1,776	99	782	1,546	2,138	396	449	50	
8,132	8,286	3,791	4,200	1,385	1,537	8,610	8,934	5,783	6,448	51	
2,297	2,981	1,245	1,825	460	697	1,933	2,515	1,149	2,082	52	
18,767	22,218	5,567	7,054	1,961	2,446	19,045	23,062	5,020	6,360	53	
233,478	258,090	82,440	98,937	31,096	36,973	200,254	224,402	88,419	104,104	54	
5,291	5,291	2,447	2,447	1,441	1,441	6,952	6,952	2,955	2,955	55	
990	990	599	599	891	891	1,878	1,878			56	
1,333,791	1,346,389	427,507	438,070	161,805	163,959	1,050,032	1,061,395	482,255	491,829	57	
235,435	235,435	69,107	69,107	27,566	27,566	193,225	193,225	78,503	78,503	58	
124,604	124,604	37,385	37,385	14,789	14,789	101,352	101,352	42,364	42,364	59	
360,039	360,039	106,491	106,491	42,356	42,356	294,577	294,577	120,868	120,868	60	
252,245	252,753	75,433	75,799	29,665	29,815	204,569	205,018	85,640	86,078	61	
498	498	301	301	448	448	945	945			62	
5,474	6,854	5,379	6,602	623	703	8,874	10,028	6,049	6,885	63	
3,199	8,364	1,745	5,234	351	1,190	1,717	4,656	1,888	4,523	64	

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)			
			Chatham		Cornwall	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns . . . . .	1	Nombre de déclarations imposables . . . . .	19,957	19,957	18,946	18,946
Number of Non-Taxable Returns . . . . .	2	Nombre de déclarations non imposables . . . . .		11,790		12,500
Total Number of Returns . . . . .	3	Nombre total de déclarations . . . . .	19,957	31,747	18,946	31,446
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries . . . . .	4	Salaires et traitements . . . . .	327,626	351,166	336,287	354,107
Commissions from Employment . . . . .	5	Commissions d'emploi . . . . .	5,843	6,201	4,485	4,747
Other Employment Earnings . . . . .	6	Autres revenus d'emploi . . . . .	845	1,252	806	1,464
Family Allowance . . . . .	7	Allocations familiales . . . . .	4,020	5,113	3,227	4,471
Unemployment Insurance Benefits . . . . .	8	Prestations d'assurance-chômage . . . . .	12,397	15,865	13,176	17,650
Old Age Security Pension . . . . .	9	Pension de sécurité de la vieillesse . . . . .	6,860	11,200	2,840	7,997
CPP or QPP Benefits . . . . .	10	Prestations du RPC ou du RRQ . . . . .	5,784	9,913	3,856	8,399
Other Pensions or Superannuation . . . . .	11	Autres pensions ou pensions de retraite . . . . .	14,699	15,416	8,590	10,378
Net Business Income . . . . .	12	Revenu net d'entreprise . . . . .	4,041	4,112	6,757	8,090
Net Professional Income . . . . .	13	Revenu net de profession libérale . . . . .	12,509	12,635	11,116	11,065
Net Commission Income . . . . .	14	Revenu net de commissions . . . . .	628	517	227	278
Net Farming Income . . . . .	15	Revenu net d'agriculture . . . . .	11,130	10,712		56
Net Fishing Income . . . . .	16	Revenu net de pêche . . . . .				
Taxable Amount of Dividends . . . . .	17	Montant imposable des dividendes . . . . .	9,874	12,452	6,399	7,221
Bond Interest . . . . .	18	Intérêt obligataire . . . . .	5,371	6,080	3,040	3,830
Bank Interest . . . . .	19	Intérêt bancaire . . . . .	32,115	35,949	10,939	16,033
Mortgage Interest . . . . .	20	Intérêt hypothécaire . . . . .	2,006	2,537	2,055	2,129
Income from Trusts . . . . .	21	Revenu de fiducie . . . . .	2,148	2,527	262	267
Annuity Income . . . . .	22	Revenu de rentes . . . . .	1,514	1,613	710	728
Other Canadian Investment Income . . . . .	23	Autres placements au Canada . . . . .	111	189	115	115
Foreign Investment Income . . . . .	24	Revenu de placements étrangers . . . . .	171	181	175	189
Net Rental Income . . . . .	25	Revenu net de location . . . . .	870	980	2,366	2,004
Taxable Capital Gains . . . . .	26	Gains en capital imposables . . . . .	1,156	1,178	1,733	2,041
Miscellaneous Income . . . . .	27	Revenus divers . . . . .	9,521	11,506	4,878	6,434
Total Income Assessed . . . . .	28	Revenu total établi . . . . .	471,241	519,294	423,995	469,691
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption . . . . .	29	Exemption personnelle de base . . . . .	75,236	119,685	71,426	118,474
Age Exemption . . . . .	30	Exemption en raison d'âge . . . . .	5,428	9,124	2,379	6,896
Married or Equivalent Exemption . . . . .	31	Exemption de marié(e) ou l'équivalent . . . . .	12,094	17,506	11,241	16,816
Wholly Dependent Children . . . . .	32	Enfants entièrement à charge . . . . .	9,198	11,084	8,036	9,706
Other Dependents Exemption . . . . .	33	Ex. pour autres personnes à charge . . . . .	45	45	65	65
Total Personal Exemptions . . . . .	34	Total des exemptions personnelles . . . . .	102,001	157,444	93,147	151,956
Deductions		Déductions				
CPP or QPP Contributions . . . . .	35	Cotisations au RPC ou au RRQ . . . . .	4,164	4,440	4,223	4,423
Unemployment Insurance Premiums . . . . .	36	Primes d'assurance-chômage . . . . .	5,246	5,676	5,536	5,852
Registered Pension Plan Contributions . . . . .	37	Cotisations à un régime enregistré de pensions . . . . .	5,744	5,767	8,129	8,159
Registered Retirement Savings Plan . . . . .	38	Régime enregistré d'épargne-retraite . . . . .	10,647	10,948	7,448	7,729
Registered Home Ownership . . . . .	39	Régime enregistré d'épargne-logement . . . . .	1,068	1,235	1,020	1,102
Interest, Dividends and Capital Gains Deduction . . . . .	40	Déduction pour intérêts, dividendes et gains en capital . . . . .	8,174	10,363	5,601	7,834
Pension Income Deduction . . . . .	41	Déduction relative au revenu de pensions . . . . .	2,074	2,383	1,360	2,187
Union and Professional Dues . . . . .	42	Cotisations syndicales et prof. . . . .	1,727	1,746	2,090	2,142
Education Deduction . . . . .	43	Déduction relative aux études . . . . .	253	363	472	571
Tuition Fees . . . . .	44	Frais de scolarité . . . . .	194	1,278	283	917
Child Care Expenses . . . . .	45	Frais de garde d'enfants . . . . .	820	1,143	1,588	1,588
General Expense Allowance . . . . .	46	Déduction générale pour frais . . . . .	7,823	10,332	8,381	10,432
Other Expenses of Employment . . . . .	47	Autres frais découlant d'un emploi . . . . .	2,163	2,236	1,331	1,331
Disability Deduction . . . . .	48	Déduction pour invalidité . . . . .			118	231
Standard Deduction . . . . .	49	Déduction forfaitaire . . . . .	1,393	2,519	1,577	2,786
Medical Claims . . . . .	50	Frais médicaux . . . . .	420	475	160	493
Charitable Donations . . . . .	51	Dons de charité . . . . .	3,802	4,232	1,841	1,967
Eligible Deductions Transferred from Spouse . . . . .	52	Déductions admissibles transférées d'un conjoint à l'autre . . . . .	1,075	1,134	564	1,324
Other Deductions . . . . .	53	Autres déductions . . . . .	5,256	7,325	1,984	3,370
Total Deductions (Item 35-53) . . . . .	54	Total des déductions (Postes 35 à 53) . . . . .	62,046	73,613	53,707	64,439
Forward Averaging Income Deduction . . . . .	55	Déduction relative au revenu étalé . . . . .	478	478	1,277	1,277
Forward Averaging Withdrawal Amount . . . . .	56	Retrait du montant d'étalement . . . . .				
Taxable Income Assessed . . . . .	57	Revenu imposable établi . . . . .	306,749	312,269	275,865	279,900
Net Federal Tax Payable . . . . .	58	Impôt fédéral net à payer . . . . .	51,718	51,718	46,933	46,933
Net Provincial Tax Payable . . . . .	59	Impôt provincial net à payer . . . . .	27,944	27,944	25,109	25,109
Total Net Tax Payable . . . . .	60	Impôt total net à payer . . . . .	79,662	79,662	72,042	72,042
Basic Federal Tax . . . . .	61	Impôt fédéral de base . . . . .	56,776	57,021	50,971	51,244
Forward Averaging Tax Credit . . . . .	62	Cr. d'impôt pour étalement du revenu . . . . .				
Dividend Tax Credit . . . . .	63	Crédit d'impôt pour dividendes . . . . .	2,222	2,737	916	1,047
Child Tax Credit . . . . .	64	Crédit d'impôt pour enfants . . . . .	1,011	3,407	758	2,920

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)										P O S I T I O N
Guelph		Hamilton		Kingston		Kitchener & Waterloo		London		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
33,776	33,776	125,495	125,495	37,488	37,488	88,117	88,117	115,326	115,326	1
	15,068		66,221		19,185		38,643		51,472	2
33,776	48,844	125,495	191,716	37,488	56,673	88,117	126,760	115,326	166,798	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
588,943	618,019	2,167,813	2,273,221	706,604	741,511	1,581,998	1,656,125	2,018,995	2,117,079	4
9,353	9,413	28,628	29,999	16,541	16,700	38,245	39,566	47,335	49,807	5
1,627	2,037	5,483	7,302	3,406	4,036	3,544	4,753	3,738	5,402	6
6,040	6,793	19,909	24,874	5,998	7,111	15,375	17,494	16,966	20,156	7
18,260	21,972	95,816	117,385	19,022	22,424	45,278	56,615	59,410	74,720	8
9,848	16,103	38,111	61,563	9,545	15,009	21,502	34,330	34,185	52,211	9
10,458	15,731	37,442	56,948	11,724	16,979	20,465	32,258	32,375	48,053	10
15,546	17,823	70,115	81,837	38,621	41,341	35,093	40,660	77,080	86,362	11
10,366	12,053	31,843	36,297	9,151	10,737	22,080	24,788	36,975	36,690	12
19,981	20,497	56,707	57,020	19,040	19,219	46,002	46,129	79,672	81,269	13
2,497	2,835	6,659	6,742	1,535	1,793	7,835	8,510	6,981	7,751	14
1,738	547	933	487	597	586	1,567	1,088	2,651	1,222	15
				1	1					16
23,812	28,466	80,173	89,646	28,458	30,935	86,011	98,225	104,289	115,641	17
11,418	13,306	44,648	51,281	12,697	14,509	28,060	32,560	37,951	43,598	18
35,438	42,742	147,823	171,660	37,111	44,095	82,931	99,118	125,679	146,533	19
4,198	5,004	8,698	10,121	1,623	1,952	6,874	8,101	9,396	10,625	20
2,307	2,419	8,658	9,016	1,323	1,685	10,054	10,479	7,168	7,933	21
2,167	2,284	6,317	6,909	2,938	3,068	5,975	6,389	7,665	8,275	22
681	698	1,255	1,319	123	124	3,277	3,328	2,764	3,168	23
477	481	4,655	4,786	1,159	1,202	2,357	2,498	2,361	2,647	24
1,074	1,630	2,947	4,135	4,291	4,390	4,965	5,249	1,857	1,367	25
4,686	4,653	12,108	12,644	2,617	3,294	9,179	10,018	20,399	21,994	26
14,550	17,891	62,713	73,010	21,821	24,765	31,274	36,910	42,431	52,037	27
795,462	863,398	2,939,456	3,188,202	955,945	1,027,468	2,109,944	2,275,190	2,778,323	2,994,538	28
127,335	183,960	472,470	721,566	141,301	213,304	331,895	476,930	434,373	627,806	29
8,116	13,365	30,371	50,312	7,878	12,652	17,242	28,193	27,908	43,244	30
19,309	22,930	77,077	101,804	19,785	25,976	51,589	63,023	63,090	81,785	31
14,129	15,380	49,967	58,217	15,249	17,056	37,038	40,457	40,693	46,211	32
196	196	901	969	391	456	643	723	429	449	33
169,085	235,830	630,787	932,868	184,603	269,444	438,407	609,326	566,493	799,495	34
7,255	7,596	26,247	27,405	8,040	8,393	19,344	20,179	24,921	25,964	35
9,553	10,055	35,673	37,563	10,961	11,585	25,948	27,292	32,732	34,524	36
12,047	12,120	36,999	37,219	23,164	23,265	29,606	29,886	47,518	47,662	37
19,026	19,440	69,595	71,358	24,352	24,691	47,764	49,614	58,570	60,215	38
2,503	2,617	8,664	9,089	2,339	2,550	5,570	6,171	6,711	7,386	39
12,661	16,391	47,465	60,457	13,874	17,033	30,449	39,348	42,504	53,557	40
2,742	3,628	12,661	16,979	4,256	5,305	5,443	7,597	11,389	14,608	41
2,501	2,562	11,960	12,228	3,534	3,601	6,978	7,180	9,941	10,198	42
781	1,221	2,564	3,542	1,476	2,051	1,780	2,533	2,121	3,169	43
1,855	3,998	3,804	9,280	1,377	4,473	2,633	7,308	3,951	9,906	44
1,652	1,939	4,061	5,033	2,461	2,526	3,291	3,857	6,059	6,989	45
14,224	17,502	52,829	65,230	15,899	20,191	37,671	45,937	48,486	59,846	46
2,941	2,981	6,760	7,117	3,748	3,757	7,891	8,253	10,872	11,796	47
479	597	1,569	2,065	632	994	590	1,021	799	1,309	48
2,581	3,992	9,635	15,952	2,913	4,762	6,684	10,268	9,090	13,948	49
1,139	1,283	3,236	3,740	951	1,282	1,241	1,954	2,317	5,012	50
6,556	7,004	19,203	20,505	5,758	6,083	20,022	21,307	17,903	18,991	51
2,150	3,241	6,906	9,251	1,954	2,109	4,056	5,465	5,102	6,933	52
10,627	11,760	26,850	32,430	8,897	11,127	17,536	20,406	32,979	40,730	53
113,273	129,926	386,680	446,443	136,587	155,778	274,498	315,576	373,965	432,744	54
6,174	6,174	4,732	4,732	2,018	2,018	11,685	11,685	11,589	11,589	55
1,317	1,317	71	71	656	656	468	518	255	276	56
508,247	517,831	1,917,327	1,943,536	633,392	640,911	1,385,821	1,409,410	1,826,531	1,851,456	57
86,531	86,531	322,666	322,666	110,394	110,394	235,811	235,811	312,743	312,743	58
46,360	46,360	173,116	173,116	58,134	58,134	125,827	125,827	166,866	166,866	59
132,891	132,891	495,782	495,782	168,528	168,528	361,639	361,639	479,609	479,609	60
92,674	93,070	351,557	352,913	118,699	119,099	252,724	253,685	336,627	337,768	61
663	663	36	36	330	330	235	260	128	139	62
4,547	5,484	16,706	18,437	5,894	6,338	16,620	18,967	19,411	21,449	63
1,541	3,955	3,725	15,991	1,097	4,201	3,416	9,829	4,175	12,381	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)			
			Markham		Mississauga	
	ITEM	POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	52,307	52,307	160,132	160,132
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		16,119		53,030
Total Number of Returns .....	3	Nombre total de déclarations .....	52,307	68,426	160,132	213,162
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	1,227,453	1,261,258	3,366,792	3,485,902
Commissions from Employment .....	5	Commissions d'emploi .....	65,806	67,322	97,867	100,585
Other Employment Earnings .....	6	Autres revenus d'emploi .....	1,412	1,713	12,286	13,913
Family Allowance .....	7	Allocations familiales .....	10,079	11,096	30,626	33,599
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	15,099	17,967	77,630	93,240
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	8,623	13,114	19,359	30,404
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	6,977	9,847	21,740	31,969
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	14,597	16,755	38,433	43,699
Net Business Income .....	12	Revenu net d'entreprise .....	14,871	14,318	43,777	44,864
Net Professional Income .....	13	Revenu net de profession libérale .....	67,746	70,800	84,032	87,139
Net Commission Income .....	14	Revenu net de commissions .....	6,399	7,048	8,232	9,045
Net Farming Income .....	15	Revenu net d'agriculture .....	74	379	807	685
Net Fishing Income .....	16	Revenu net de pêche .....				
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	116,405	138,053	131,235	150,574
Bond Interest .....	18	Intérêt obligataire .....	16,049	19,319	33,125	38,599
Bank Interest .....	19	Intérêt bancaire .....	47,632	54,903	106,563	124,371
Mortgage Interest .....	20	Intérêt hypothécaire .....	8,272	9,005	14,766	17,042
Income from Trusts .....	21	Revenu de fiducie .....	2,448	2,941	5,615	6,247
Annuity Income .....	22	Revenu de rentes .....	4,601	4,930	8,897	9,190
Other Canadian Investment Income .....	23	Autres placements au Canada .....	2,070	2,138	1,334	1,362
Foreign Investment Income .....	24	Revenu de placements étrangers .....	1,749	1,937	2,951	3,174
Net Rental Income .....	25	Revenu net de location .....	2,623	2,829	271	794
Taxable Capital Gains .....	26	Gains en capital imposables .....	16,274	17,077	19,585	22,737
Miscellaneous Income .....	27	Revenus divers .....	35,867	37,994	64,030	70,789
Total Income Assessed .....	28	Revenu total établi .....	1,693,128	1,781,985	4,189,952	4,418,337
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	196,781	257,263	603,335	801,920
Age Exemption .....	30	Exemption en raison d'âge .....	7,066	11,028	16,244	26,701
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	24,577	28,953	79,572	93,458
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	24,967	26,677	70,695	76,129
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	1,373	1,381	4,205	4,465
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	254,763	325,301	774,052	1,002,672
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	12,753	13,177	38,249	39,620
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	16,000	16,565	50,948	53,101
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	23,279	23,382	62,913	63,150
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	41,172	41,935	85,563	87,150
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	4,146	4,532	10,296	11,200
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	20,129	24,746	50,676	61,478
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	1,982	2,669	6,438	8,258
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	3,525	3,641	12,141	12,421
Education Deduction .....	43	Déduction relative aux études .....	1,178	1,524	2,685	3,579
Tuition Fees .....	44	Frais de scolarité .....	1,719	3,257	5,025	11,689
Child Care Expenses .....	45	Frais de garde d'enfants .....	6,911	7,674	15,778	17,064
General Expense Allowance .....	46	Déduction générale pour frais .....	22,464	26,068	71,968	84,891
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	14,937	15,548	20,356	21,723
Disability Deduction .....	48	Déduction pour invalidité .....	434	717	514	1,035
Standard Deduction .....	49	Déduction forfaitaire .....	3,906	5,402	13,435	18,543
Medical Claims .....	50	Frais médicaux .....	1,969	2,704	3,805	5,198
Charitable Donations .....	51	Dons de charité .....	13,814	14,515	17,170	17,910
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	1,721	2,166	4,282	5,627
Other Deductions .....	53	Autres déductions .....	34,137	39,258	58,915	68,033
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	226,175	249,480	531,158	591,670
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	28,398	28,398	31,903	31,903
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	1,018	1,307	5,990	6,086
Taxable Income Assessed .....	57	Revenu imposable établi .....	1,184,810	1,210,280	2,858,832	2,893,741
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	228,112	228,112	519,691	519,691
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	117,633	117,633	272,781	272,781
Total Net Tax Payable .....	60	Impôt total net à payer .....	345,745	345,745	792,471	792,471
Basic Federal Tax .....	61	Impôt fédéral de base .....	231,085	231,576	546,413	547,755
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	512	658	3,014	3,063
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	19,309	23,659	22,805	26,516
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	1,204	3,782	6,666	16,009

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)										P O T E N T I A L
Niagara Falls		North Bay		Oakville		Orillia		Oshawa		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
28,316	28,316	20,102	20,102	37,271	37,271	12,598	12,598	53,382	53,382	1
	16,787		12,583		14,228		7,068		24,654	2
28,316	45,103	20,102	32,685	37,271	51,499	12,598	19,666	53,382	78,036	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
470,085	507,034	342,593	362,012	874,562	907,330	175,898	189,233	1,055,465	1,098,303	4
6,449	7,005	3,987	4,086	28,661	28,989	4,285	4,478	11,148	11,539	5
1,387	1,584	45	215	1,795	2,171	1,296	1,333	7,185	7,773	6
4,856	5,708	2,993	3,978	7,037	7,676	2,077	3,017	10,334	11,767	7
20,138	26,168	13,373	18,369	15,185	18,628	6,244	8,661	26,288	34,167	8
10,636	16,204	5,236	8,235	8,631	12,972	5,519	8,374	10,120	17,590	9
10,967	15,253	6,206	10,064	7,865	11,361	4,150	6,848	12,010	17,815	10
24,421	28,315	14,841	17,397	25,382	27,255	7,065	7,727	37,285	41,473	11
10,398	10,302	4,898	4,950	961	1,561	5,804	5,872	9,734	11,644	12
10,249	10,750	11,622	11,824	32,322	32,733	4,917	4,964	26,508	26,735	13
2,108	2,403	668	767	2,171	2,514	1,045	1,066	775	832	14
119-	141-	218-	132-	118	24-	795	436	328-	388-	15
	10									16
15,498	17,475	9,806	12,180	50,795	57,437	16,221	17,805	28,216	32,914	17
7,282	8,185	4,678	5,638	10,904	12,857	4,389	4,985	12,691	14,418	18
31,690	37,625	18,041	21,603	39,143	45,828	16,221	18,674	48,859	57,831	19
2,033	2,202	2,213	2,538	4,417	4,578	2,942	3,330	4,145	5,046	20
2,918	2,945	708	862	1,258	1,685	101	169	879	1,146	21
974	1,072	791	872	3,943	4,121	426	650	1,415	1,530	22
662	689	19	30	1,399	1,476	78	78	352	441	23
317	328	41	45	2,727	2,758	186	202	597	602	24
3,352	3,703	2,831	3,680	282-	781-	1,030	1,652	1,781	2,534	25
2,715	2,736	2,534	2,623	7,380	7,855	766	952	7,923	8,309	26
10,748	13,083	6,712	8,313	23,691	26,152	3,163	3,844	16,614	19,004	27
649,762	720,636	454,618	500,149	1,150,065	1,217,130	264,618	294,349	1,329,995	1,423,023	28
106,720	169,994	75,785	123,214	140,253	193,543	47,306	73,952	201,250	294,116	29
8,302	13,450	4,033	6,667	7,203	10,972	4,479	7,118	8,642	15,123	30
18,023	24,356	14,302	18,536	23,603	27,503	8,539	12,380	36,137	42,901	31
11,625	13,201	8,959	10,994	16,411	17,382	4,840	6,204	24,953	27,008	32
74	74	76	76	278	278	65	65	65	65	33
144,745	221,075	103,155	159,487	187,748	249,677	65,229	99,719	271,047	379,213	34
5,644	5,977	4,259	4,471	8,551	8,916	2,506	2,667	12,154	12,626	35
7,333	7,932	5,628	5,987	11,075	11,660	3,137	3,386	16,447	17,260	36
8,846	8,915	11,087	11,176	17,205	17,310	4,096	4,101	16,543	16,620	37
14,337	14,548	7,620	7,842	32,576	33,246	4,503	4,649	22,828	23,690	38
1,223	1,227	846	966	1,885	1,994	400	400	3,101	3,317	39
11,847	15,313	6,723	8,851	14,439	17,857	4,998	6,215	16,392	20,921	40
3,360	4,573	2,025	2,745	2,794	3,456	1,401	1,765	4,553	5,839	41
2,877	2,967	1,794	1,818	2,643	2,727	939	1,000	6,604	6,742	42
564	858	694	896	844	1,225	81	152	768	1,159	43
720	2,375	562	1,914	1,417	3,666	116	1,036	853	2,568	44
422	990	1,981	2,042	2,133	2,248	934	1,153	3,152	3,408	45
11,593	15,518	8,277	10,533	16,140	19,698	4,819	6,300	23,148	27,903	46
1,630	1,949	2,409	2,482	5,446	5,963	1,048	1,193	3,701	3,807	47
		224	540		113	222	340	373	493	48
2,224	3,831	1,667	2,885	2,966	4,311	1,037	1,718	4,378	6,745	49
1,048	1,841	374	423	1,430	1,989	13	27	407	477	50
4,332	4,513	2,233	2,479	5,969	6,323	1,636	1,717	8,255	8,644	51
1,879	2,450	1,225	1,280	1,860	2,323	828	1,090	2,378	3,480	52
6,737	7,952	4,133	5,727	19,595	22,449	1,420	2,022	13,319	16,088	53
86,618	103,727	63,760	75,057	148,967	167,474	34,133	40,931	159,352	181,789	54
854	854	333	333	15,094	15,094	2,838	2,838	3,280	3,280	55
137	137			1,025	1,025			1,083	1,083	56
417,683	427,948	287,370	293,189	799,280	810,743	162,419	165,724	897,400	909,126	57
69,579	69,579	47,299	47,299	155,975	155,975	25,259	25,259	156,159	156,159	58
37,485	37,485	25,537	25,537	80,898	80,898	13,820	13,820	82,986	82,986	59
107,064	107,064	72,836	72,836	236,873	236,873	39,079	39,079	239,145	239,145	60
76,662	77,776	51,965	52,225	160,415	160,816	27,260	27,394	168,036	168,601	61
69	69			516	516			545	545	62
3,498	3,819	2,131	2,606	8,566	9,840	2,182	2,490	5,843	6,743	63
1,090	4,424	821	3,342	1,120	2,841	575	2,098	1,654	6,549	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

		ONTARIO (Continued)-ONTARIO (Suite)			
		Ottawa		Owen Sound	
ITEM	POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	185,813	185,813	9,521	9,521
Number of Non-Taxable Returns .....	2		65,044		5,886
Total Number of Returns .....	3	185,813	250,857	9,521	15,326
Sources of Income	Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	3,641,516	3,771,063	143,143	151,057
Commissions from Employment .....	5	99,776	101,204	5,511	5,917
Other Employment Earnings .....	6	8,484	10,968	627	743
Family Allowance .....	7	21,244	25,395	1,708	2,167
Unemployment Insurance Benefits .....	8	65,385	83,385	4,485	6,420
Old Age Security Pension .....	9	61,161	85,159	3,918	6,809
CPP or QPP Benefits .....	10	57,543	73,792	3,568	6,253
Other Pensions or Superannuation .....	11	267,545	285,707	4,237	5,238
Net Business Income .....	12	21,511	24,623	3,470	3,791
Net Professional Income .....	13	171,388	175,426	6,805	6,814
Net Commission Income .....	14	4,134	4,512	1,289	1,434
Net Farming Income .....	15	1,175	1,357	2,283	1,823
Net Fishing Income .....	16				
Taxable Amount of Dividends .....	17	187,542	209,082	9,765	11,616
Bond Interest .....	18	85,190	93,521	3,924	4,369
Bank Interest .....	19	234,888	262,186	16,777	19,562
Mortgage Interest .....	20	18,346	19,632	584	591
Income from Trusts .....	21	15,708	17,036	1,245	1,315
Annuity Income .....	22	22,114	23,020	829	864
Other Canadian Investment Income .....	23	4,634	4,856	103	104
Foreign Investment Income .....	24	7,629	8,099	16	38
Net Rental Income .....	25	10,359	9,129	391	439
Taxable Capital Gains .....	26	49,957	52,992	1,752	1,858
Miscellaneous Income .....	27	97,217	107,725	3,861	4,272
Total Income Assessed .....	28	5,152,096	5,447,152	220,292	243,495
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption .....	29	699,646	943,685	35,894	57,710
Age Exemption .....	30	50,136	70,222	3,184	5,782
Married or Equivalent Exemption .....	31	85,596	105,844	6,529	8,453
Wholly Dependent Children .....	32	55,194	62,447	4,076	5,028
Other Dependents Exemption .....	33	880	942		65
Total Personal Exemptions .....	34	891,451	1,183,140	49,682	77,038
Deductions	Déductions				
CPP or QPP Contributions .....	35	40,464	41,858	1,962	2,043
Unemployment Insurance Premiums .....	36	54,832	57,161	2,420	2,572
Registered Pension Plan Contributions .....	37	149,662	150,075	3,587	3,631
Registered Retirement Savings Plan .....	38	103,513	106,877	3,306	3,334
Registered Home Ownership .....	39	15,125	15,864	342	342
Interest, Dividends and Capital Gains Deduction .....	40	76,958	91,049	4,099	5,534
Pension Income Deduction .....	41	26,026	30,994	858	1,341
Union and Professional Dues .....	42	17,093	17,619	801	834
Education Deduction .....	43	4,192	6,122	112	157
Tuition Fees .....	44	6,640	17,016	113	380
Child Care Expenses .....	45	10,275	11,038	525	561
General Expense Allowance .....	46	75,596	89,865	3,682	4,640
Other Expenses of Employment .....	47	19,473	20,128	1,988	2,154
Disability Deduction .....	48	2,473	3,634		
Standard Deduction .....	49	14,094	20,211	693	1,248
Medical Claims .....	50	8,673	13,367	15	98
Charitable Donations .....	51	36,127	37,737	2,059	2,206
Eligible Deductions Transferred from Spouse .....	52	8,188	9,948	886	1,222
Other Deductions .....	53	75,828	88,264	4,108	4,290
Total Deductions (Item 35-53) .....	54	745,233	828,828	31,555	36,587
Forward Averaging Income Deduction .....	55	22,106	22,106	196	196
Forward Averaging Withdrawal Amount .....	56	6,048	6,048	635	635
Taxable Income Assessed .....	57	3,499,357	3,540,157	139,494	142,122
Net Federal Tax Payable .....	58	637,050	637,050	22,281	22,281
Net Provincial Tax Payable .....	59	328,043	328,043	12,082	12,082
Total Net Tax Payable .....	60	965,092	965,092	34,362	34,362
Basic Federal Tax .....	61	670,795	672,426	24,556	24,644
Forward Averaging Tax Credit .....	62	3,043	3,043	320	320
Dividend Tax Credit .....	63	36,484	40,232	1,959	2,257
Child Tax Credit .....	64	4,693	13,141	533	1,651

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)											P O T E N T I A L
Pembroke		Peterborough		St. Catharines		St. Thomas		Sarnia			
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations		
10,116	10,116	29,722	29,722	52,571	52,571	16,336	16,336	30,881	30,881	1	
	5,652		15,502		27,560		8,145		14,300	2	
10,116	15,768	29,722	45,224	52,571	80,131	16,336	24,481	30,881	45,181	3	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
161,279	171,902	497,323	522,087	947,228	995,208	241,285	254,074	671,779	698,654	4	
5,041	5,237	1,735	1,938	17,042	17,819	5,458	5,521	6,225	6,315	5	
638	693	991	1,703	2,635	3,617	773	1,054	1,202	1,495	6	
1,677	2,171	5,397	6,757	8,964	11,152	2,991	3,675	5,024	5,665	7	
4,712	6,467	20,502	24,883	46,042	55,146	12,975	15,591	19,070	24,015	8	
2,659	4,720	10,977	15,614	14,275	23,909	6,321	9,108	8,760	13,550	9	
2,734	5,377	10,979	16,603	14,105	22,096	6,219	8,622	9,794	13,640	10	
9,712	11,363	23,055	26,647	34,116	39,932	16,863	18,329	28,562	31,947	11	
3,748	4,180	6,192	7,320	19,747	21,347	5,730	5,941	6,220	6,894	12	
2,154	2,147	26,780	27,169	29,805	30,192	4,762	4,965	22,512	22,924	13	
174	196	1,772	1,849	2,519	2,570	512	720	998	1,016	14	
185-	260-	831-	1,311-	691	583	1,055	675	515-	143	15	
					56					16	
8,517	9,323	22,193	26,430	40,130	45,310	7,956	9,603	15,932	18,342	17	
2,734	3,292	10,417	12,288	12,963	15,854	3,890	4,818	8,360	9,859	18	
10,711	12,604	37,072	42,277	59,747	70,127	17,507	19,939	34,424	39,782	19	
781	864	2,757	3,365	2,373	3,139	2,118	2,201	2,223	2,438	20	
48	66	2,148	2,320	2,620	3,069	433	666	829	1,072	21	
216	236	4,814	5,155	2,477	2,856	424	504	2,702	2,843	22	
14	14	117	120	760	801	183	183	497	642	23	
1	1	387	389	1,431	1,484	99	99	442	489	24	
279	112	2,107	2,491	735	1,185	737	954	1,270-	1,600-	25	
973	1,118	2,316	2,817	5,717	5,967	3,428	3,592	3,298	3,308	26	
3,050	3,934	9,876	12,886	23,523	28,086	6,253	7,340	14,989	17,778	27	
221,667	245,756	699,077	761,799	1,289,646	1,401,509	347,971	378,175	862,055	921,210	28	
38,137	59,445	112,052	170,494	198,013	301,758	61,587	92,293	116,420	170,331	29	
2,174	3,932	8,900	12,845	11,420	19,892	5,076	7,361	7,255	11,448	30	
6,556	9,679	18,375	24,669	36,359	47,668	10,170	13,216	23,134*	26,759	31	
4,506	5,584	13,484	16,083	21,322	24,919	7,033	8,429	13,901	14,724	32	
				197	197	50	50	6*	71	33	
51,372	78,640	152,810	224,092	267,311	394,434	83,915	121,349	160,716	223,333	34	
2,098	2,220	6,109	6,419	11,277	11,749	3,255	3,385	6,871	7,151	35	
2,869	3,068	8,039	8,472	14,388	15,238	4,220	4,447	9,216	9,670	36	
4,876	4,904	11,147	11,166	16,884	16,948	4,631	4,667	12,502	12,528	37	
3,923	3,952	17,403	17,738	32,929	33,817	6,100	6,202	21,214	21,424	38	
479	479	985	1,070	2,591	2,837	363	463	1,898	2,051	39	
3,436	4,581	11,793	14,788	19,304	24,881	5,716	7,189	12,670	15,827	40	
1,306	1,798	3,592	4,787	5,243	7,226	2,376	2,815	3,106	4,090	41	
849	858	3,280	3,329	5,488	5,584	1,625	1,713	3,805	3,921	42	
159	218	656	900	902	1,283	204	249	851	1,055	43	
46	410	555	2,223	1,267	3,763	284	631	889	1,863	44	
878	884	1,352	1,427	2,837	3,251	692	769	1,043	1,126	45	
4,246	5,347	12,027	15,028	21,900	27,571	6,423	8,034	13,262	16,376	46	
1,824	1,865	791	859	3,210	3,437	1,628	1,628	3,164	3,167	47	
118	368	118	326	356	701	236	481	472	604	48	
682	1,203	2,217	3,657	3,997	6,623	1,275	2,043	2,366	3,731	49	
595	675	400	559	1,389	2,140	128	287	725	1,154	50	
2,300	2,478	5,029	5,678	9,855	10,620	2,743	2,981	6,238	6,505	51	
731	798	1,736	2,356	3,602	4,841	721	1,622	2,549	3,293	52	
2,305	2,701	4,888	6,390	15,188	17,641	1,721	2,733	9,235	11,839	53	
33,721	38,807	92,116	107,172	172,609	200,152	44,341	52,341	112,077	127,376	54	
570	570	2,441	2,441	4,211	4,211	1,668	1,668	2,339	2,339	55	
		1,872	1,888					275	275	56	
136,005	138,583	453,582	461,854	845,514	858,648	218,108	221,594	587,199	594,499	57	
21,514	21,514	76,103	76,103	145,426	145,426	35,179	35,179	109,174	109,174	58	
11,691	11,691	40,522	40,522	77,744	77,744	19,164	19,164	57,398	57,398	59	
33,205	33,205	116,625	116,625	223,169	223,169	54,343	54,343	166,572	166,572	60	
23,695	23,844	82,143	82,470	157,121	157,849	38,530	38,704	116,382	116,932	61	
		942	950					138	138	62	
1,366	1,529	4,434	5,239	7,211	8,175	1,410	1,705	3,222	3,589	63	
537	1,671	1,253	4,326	1,356	6,719	483	2,385	721	3,068	64	

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)			
			Sault Ste. Marie		Stratford	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	36,066	36,066	13,382
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2		19,094	5,664
Total Number of Returns .....	3	Nombre total de déclarations .....	3	36,066	55,160	19,046
Sources of Income			Sources de revenu			
			\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	4	651,634	678,044	213,142
Commissions from Employment .....	5	Commissions d'emploi .....	5	6,722	7,319	3,198
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	824	1,466	405
Family Allowance .....	7	Allocations familiales .....	7	6,991	8,580	2,252
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	45,133	53,680	4,622
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	9,951	14,624	4,148
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	12,501	17,189	4,643
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	33,631	36,872	5,965
Net Business Income .....	12	Revenu net d'entreprise .....	12	7,054	6,669	4,072
Net Professional Income .....	13	Revenu net de profession libérale .....	13	19,477	20,021	9,397
Net Commission Income .....	14	Revenu net de commissions .....	14	434	532	236
Net Farming Income .....	15	Revenu net d'agriculture .....	15	151	185	1,540
Net Fishing Income .....	16	Revenu net de pêche .....	16	12	12	
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	12,953	14,227	12,329
Bond Interest .....	18	Intérêt obligataire .....	18	9,364	10,495	3,624
Bank Interest .....	19	Intérêt bancaire .....	19	36,924	43,414	15,467
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,124	2,343	1,061
Income from Trusts .....	21	Revenu de fiducie .....	21	806	806	985
Annuity Income .....	22	Revenu de rentes .....	22	1,212	1,343	1,033
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	192	219	107
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	123	123	736
Net Rental Income .....	25	Revenu net de location .....	25	320	1,764	51
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	2,797	3,232	515
Miscellaneous Income .....	27	Revenus divers .....	27	13,341	16,309	7,511
Total Income Assessed .....	28	Revenu total établi .....	28	874,366	935,570	296,938
Personal Exemptions			Exemptions personnelles			
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	135,969	207,953	50,450
Age Exemption .....	30	Exemption en raison d'âge .....	30	7,816	11,755	3,247
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	32,605	39,915	7,120
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	19,173	21,625	5,148
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33			169
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	195,572	281,258	66,135
Deductions			Déductions			
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	7,326	7,572	2,862
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	9,663	10,134	3,762
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	12,815	12,845	3,222
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	16,089	16,443	5,962
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	1,280	1,380	623
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	13,452	16,810	5,007
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	4,605	5,636	1,049
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	4,480	4,588	974
Education Deduction .....	43	Déduction relative aux études .....	43	1,120	1,363	226
Tuition Fees .....	44	Frais de scolarité .....	44	722	2,196	304
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	1,201	1,393	1,092
General Expense Allowance .....	46	Déduction générale pour frais .....	46	14,765	17,943	5,604
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	1,272	1,893	554
Disability Deduction .....	48	Déduction pour invalidité .....	48	354	453	
Standard Deduction .....	49	Déduction forfaitaire .....	49	2,786	4,616	1,020
Medical Claims .....	50	Frais médicaux .....	50	349	716	77
Charitable Donations .....	51	Dons de charité .....	51	4,610	4,920	2,053
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	2,264	3,381	665
Other Deductions .....	53	Autres déductions .....	53	23,296	26,476	3,734
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	122,450	140,759	38,789
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	518	518	705
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	68	68	
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	555,896	561,092	191,309
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	94,160	94,160	30,714
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	50,699	50,699	16,596
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	144,859	144,859	47,310
Basic Federal Tax .....	61	Impôt fédéral de base .....	61			
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	103,172	103,536	33,625
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	34	34	
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	2,908	3,089	2,547
				760	4,694	754

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)										
Sudbury		Thunder Bay		Timmins		Toronto (Metro-Métro)		Welland		P O T E N T I A L
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
35,022	35,022	50,775	50,775	18,664	18,664	1,111,799	1,111,799	17,548	17,548	1
	20,638		23,789		10,388		511,189		12,027	2
35,022	55,660	50,775	74,564	18,664	29,052	1,111,799	1,622,988	17,548	29,575	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
611,856	645,490	999,524	1,039,518	380,958	395,747	19,878,728	20,884,810	301,681	316,962	4
13,698	14,050	2,235	2,695	10,050	10,061	533,482	554,710	2,012	2,014	5
2,131	2,577	1,130	1,502	17	110	74,615	92,216	467	780	6
6,221	7,872	7,992	9,677	3,637	4,584	151,650	199,203	2,811	3,662	7
38,656	45,333	37,199	43,094	13,487	16,757	620,195	800,621	17,423	21,111	8
7,494	14,246	14,178	23,374	2,345	5,595	276,720	418,288	4,932	9,117	9
12,012	18,940	17,115	25,893	3,738	7,359	270,365	388,283	5,657	10,808	10
27,590	33,166	34,131	38,278	4,326	5,166	506,209	563,564	12,349	16,117	11
3,860	4,707	17,416	18,497	5,819	6,279	322,162	334,161	3,901	4,653	12
35,651	36,168	20,400	20,686	7,700	7,700	1,048,336	1,070,151	5,794	6,126	13
487	1,227	1,493	1,641	337	529	44,293	50,528	237	389	14
53-	181-	184	439	80-	80-	2,454-	3,677-	131	107-	15
						857	1,106			16
25,215	30,442	26,749	31,645	11,656	15,168	1,427,340	1,653,220	2,475	3,779	17
10,223	12,101	11,775	13,385	4,404	4,830	386,567	437,816	7,070	7,969	18
42,138	48,920	48,998	58,774	14,294	16,793	1,280,117	1,466,054	18,751	23,970	19
1,773	2,156	2,718	3,258	397	471	151,330	166,027	649	1,074	20
440	543	1,569	1,767	567	781	103,156	111,174	188	276	21
710	869	2,385	2,695	1,510	1,541	95,090	102,553	1,086	1,096	22
128	149	720	758	18	27	23,117	26,241	72	162	23
62	71	189	212	60	62	46,589	52,849	25	26	24
3,163	3,364	3,291	4,108	521	853	68,577	59,727	593	658	25
2,278	2,383	3,245	3,381	4,044	4,109	278,893	297,576	124	198	26
17,113	20,315	18,631	22,079	7,963	9,762	443,458	510,588	9,038	10,578	27
862,846	944,907	1,273,268	1,367,358	477,767	514,205	28,029,390	30,237,786	397,465	441,417	28
131,986	209,769	191,422	281,024	70,363	109,526	4,178,674	6,089,408	66,156	111,498	29
6,086	11,769	11,349	19,116	1,834	4,342	230,366	355,078	4,000	7,743	30
26,422	35,736	28,709	35,902	17,946	22,460	548,385	768,934	13,855	19,393	31
16,224	19,101	18,192	21,123	8,948	10,451	358,160	438,949	7,475	8,769	32
65	71	260	260			19,051	20,323	65	65	33
180,784	276,446	249,932	357,425	99,091	146,779	5,334,636	7,672,692	91,551	147,468	34
7,514	7,868	11,286	11,691	4,336	4,488	239,282	250,626	3,578	3,731	35
9,388	10,005	15,132	15,824	6,044	6,304	311,798	330,431	4,828	5,112	36
12,005	12,056	26,574	26,710	7,533	7,557	363,105	364,833	4,950	4,978	37
24,724	25,266	26,014	26,599	7,017	7,206	636,802	652,818	8,198	8,279	38
2,099	2,332	2,368	2,633	685	841	84,554	90,610	893	975	39
14,040	17,838	19,558	24,729	5,763	7,195	424,055	521,602	6,595	9,190	40
4,016	5,717	4,888	6,394	678	1,040	75,442	96,265	1,992	3,205	41
3,943	4,019	6,844	6,985	1,621	1,670	78,619	81,150	1,930	1,981	42
1,052	1,507	852	1,304	376	484	19,070	28,020	410	471	43
1,129	4,166	1,498	4,076	361	1,133	39,698	98,915	545	1,275	44
2,092	2,487	2,295	2,402	1,934	2,183	75,786	88,826	1,113	1,173	45
14,843	18,819	22,135	26,824	8,169	9,953	473,484	583,003	7,272	9,334	46
2,748	2,894	2,319	2,404	1,887	1,893	103,260	111,553	717	717	47
118	411	590	921		94	7,933	13,712	179	297	48
2,807	4,783	4,094	6,379	1,618	2,649	90,863	139,503	1,403	2,567	49
138	385	902	1,097	147	179	54,804	69,905	283	552	50
4,713	5,003	7,094	7,395	1,987	2,074	177,752	186,049	2,299	2,567	51
1,983	3,136	3,148	4,168	283	518	40,739	53,376	1,663	2,428	52
8,549	9,377	8,586	11,452	4,054	4,978	515,192	651,693	3,644	5,217	53
117,901	138,071	166,175	189,987	54,492	62,440	3,812,238	4,412,889	52,493	64,048	54
3,283	3,283	4,120	4,120	4,514	4,514	316,436	316,436			55
1,394	1,394					18,895	19,575			56
562,272	572,637	853,041	863,891	319,670	324,994	18,584,981	18,927,169	253,321	257,580	57
96,851	96,851	150,211	150,211	56,600	56,600	3,315,563	3,315,563	42,417	42,417	58
51,663	51,663	79,564	79,564	30,048	30,048	1,742,439	1,742,439	22,977	22,977	59
148,514	148,514	229,775	229,775	86,648	86,648	5,058,002	5,058,002	65,393	65,393	60
104,209	104,652	160,740	161,211	59,699	59,857	3,469,120	3,481,452	46,799	47,033	61
701	701					9,497	9,839			62
5,133	6,140	5,004	5,924	2,585	3,299	254,364	298,043	523	783	63
1,173	5,019	1,380	5,510	614	3,016	44,812	138,056	587	2,746	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)			
			Windsor		Woodstock	
ITEM	POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	80,069	80,069	13,665	13,665
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		45,845		7,580
Total Number of Returns .....	3	Nombre total de déclarations .....	80,069	125,914	13,665	21,255
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	1,434,963	1,549,533	212,179	224,170
Commissions from Employment .....	5	Commissions d'emploi .....	36,746	38,213	7,730	7,761
Other Employment Earnings .....	6	Autres revenus d'emploi .....	5,345	7,186	473	671
Family Allowance .....	7	Allocations familiales .....	13,596	17,205	2,277	2,944
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	62,430	77,318	9,950	12,770
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	27,972	46,009	4,636	7,531
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	27,801	42,144	3,687	6,866
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	65,924	80,147	11,779	13,181
Net Business Income .....	12	Revenu net d'entreprise .....	7,383	9,963	4,108	4,271
Net Professional Income .....	13	Revenu net de profession libérale .....	57,828	58,073	4,513	4,581
Net Commission Income .....	14	Revenu net de commissions .....	2,033	2,735	990	1,141
Net Farming Income .....	15	Revenu net d'agriculture .....	98	247	5,208	5,101
Net Fishing Income .....	16	Revenu net de pêche .....				
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	68,324	76,160	9,833	11,831
Bond Interest .....	18	Intérêt obligataire .....	20,243	24,067	3,110	3,611
Bank Interest .....	19	Intérêt bancaire .....	103,763	122,532	17,569	20,181
Mortgage Interest .....	20	Intérêt hypothécaire .....	3,774	4,512	1,197	1,231
Income from Trusts .....	21	Revenu de fiducie .....	3,719	4,110	1,148	1,241
Annuity Income .....	22	Revenu de rentes .....	4,366	4,888	952	1,111
Other Canadian Investment Income .....	23	Autres placements au Canada .....	842	911	370	371
Foreign Investment Income .....	24	Revenu de placements étrangers .....	3,596	4,007	152	161
Net Rental Income .....	25	Revenu net de location .....	5,305	3,792	1,699	1,831
Taxable Capital Gains .....	26	Gains en capital imposables .....	7,671	8,740	783	951
Miscellaneous Income .....	27	Revenus divers .....	42,787	50,390	4,537	5,281
Total Income Assessed .....	28	Revenu total établi .....	2,006,508	2,232,389	308,879	338,861
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	301,846	474,059	51,517	80,111
Age Exemption .....	30	Exemption en raison d'âge .....	22,429	38,151	3,877	6,411
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	53,345	71,858	7,761	11,112
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	34,138	40,822	5,670	6,531
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	403	488	18	21
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	412,162	625,378	68,844	104,211
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	16,099	16,871	2,730	2,861
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	21,192	22,459	3,572	3,791
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	22,629	22,701	5,058	5,061
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	41,414	43,042	5,425	5,611
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	3,022	3,248	487	641
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	30,787	40,644	4,777	6,001
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	9,904	13,773	1,606	2,371
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	9,285	9,570	1,084	1,141
Education Deduction .....	43	Déduction relative aux études .....	2,002	2,816	238	351
Tuition Fees .....	44	Frais de scolarité .....	1,773	6,247	162	541
Child Care Expenses .....	45	Frais de garde d'enfants .....	3,342	3,961	184	231
General Expense Allowance .....	46	Déduction générale pour frais .....	32,853	41,832	5,513	6,981
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	6,019	6,359	1,620	1,631
Disability Deduction .....	48	Déduction pour invalidité .....	1,192	1,852		121
Standard Deduction .....	49	Déduction forfaitaire .....	5,749	10,067	1,045	1,751
Medical Claims .....	50	Frais médicaux .....	1,474	2,573	65	201
Charitable Donations .....	51	Dons de charité .....	15,598	16,778	2,576	2,751
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	4,887	7,493	692	911
Other Deductions .....	53	Autres déductions .....	23,318	27,916	4,489	5,021
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	252,541	300,200	41,324	48,031
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	7,433	7,433	124	121
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	23	54		
Taxable Income Assessed .....	57	Revenu imposable établi .....	1,334,395	1,391,866	198,587	202,461
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	229,247	229,247	32,119	32,111
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	122,295	122,295	17,427	17,421
Total Net Tax Payable .....	60	Impôt total net à payer .....	351,542	351,542	49,546	49,541
Basic Federal Tax .....	61	Impôt fédéral de base .....	249,805	258,966	35,511	35,661
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	11	27		
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	14,139	15,581	2,229	2,551
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	2,238	10,187	502	1,881

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

ONTARIO (Concluded)-ONTARIO (Fin)				MANITOBA						P O T E T M E
Other Areas-Autres endroits		TOTAL		Brandon		Winnipeg		Other Areas-Autres endroits		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
1,131,786	1,131,786	3,896,827	3,896,827	18,018	18,018	258,590	258,590	121,690	121,690	1
	619,745		1,881,002		14,299		151,154		128,750	2
1,131,786	1,751,531	3,896,827	5,777,829	18,018	32,317	258,590	409,744	121,690	250,440	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
9,941,322	20,988,003	70,933,996	74,383,141	254,662	270,907	4,439,188	4,686,561	1,799,487	2,000,149	4
284,055	298,869	1,500,210	1,556,924	6,355	6,627	107,411	111,812	15,266	18,232	5
51,890	62,789	210,766	260,345	641	723	13,072	15,533	7,181	8,619	6
226,326	272,058	658,807	802,866	2,976	4,393	39,467	48,300	27,419	43,223	7
689,073	857,829	2,295,102	2,870,789	5,248	6,743	131,972	173,050	80,640	111,131	8
286,085	516,940	993,208	1,620,740	4,272	14,586	72,420	188,566	32,671	135,323	9
282,793	465,949	992,611	1,512,589	4,091	9,153	73,354	124,877	30,628	62,550	10
642,199	742,079	2,264,344	2,560,671	8,038	10,911	157,119	191,063	33,034	43,781	11
454,935	517,361	1,159,223	1,267,503	5,123	6,472	79,818	95,302	52,896	70,350	12
431,210	442,291	2,510,758	2,564,419	9,712	9,820	170,083	179,813	47,649	49,410	13
47,999	51,878	167,318	186,107	693	676	14,591	16,757	4,396	5,692	14
292,643	289,533	319,683	309,263	27,001	40,447	2,874	2,799	125,541	143,969	15
3,870	4,007	4,724	5,213			151	151	887	1,147	16
898,000	1,067,350	3,677,816	4,267,450	8,514	11,420	180,602	213,336	45,041	65,173	17
307,799	371,961	1,190,393	1,380,599	6,129	7,007	94,084	110,913	30,526	39,800	18
1,192,850	1,455,697	4,193,376	4,928,491	18,381	23,437	270,854	334,064	151,742	209,029	19
158,356	189,603	452,023	517,854	301	372	9,186	11,664	4,685	6,062	20
45,668	52,826	239,428	264,637	8,028	9,364	16,932	18,728	3,859	4,487	21
83,108	91,968	287,649	311,901	2,331	3,394	28,892	31,322	21,372	25,490	22
19,775	22,743	68,549	76,619	2,171	2,198	2,908	4,060	8,672	10,814	23
22,322	23,795	108,691	118,871	166	249	4,879	5,499	873	924	24
48,087	61,543	180,942	185,614	2,776	3,520	1,939	932	16,263	21,847	25
166,138	189,392	670,934	730,041	1,816	2,244	39,252	41,011	27,432	38,599	26
424,809	500,973	1,590,266	1,847,287	2,838	4,839	84,200	103,613	31,546	43,440	27
7,001,312	29,537,436	96,670,817	104,529,935	382,263	449,502	6,035,247	6,709,725	2,599,707	3,159,241	28
4,264,377	6,597,445	14,671,577	21,736,014	67,910	121,671	974,368	1,542,410	458,587	943,740	29
234,081	428,695	813,047	1,352,077	3,483	11,517	59,611	154,862	26,751	108,872	30
746,805	955,917	2,280,768	2,964,313	10,756	16,986	134,577	181,860	84,216	142,510	31
539,284	632,017	1,580,828	1,840,460	6,956	9,556	91,406	106,144	60,755	93,393	32
3,791	3,840	36,218	38,362	7	7	2,512	2,893	157	280	33
5,788,338	8,617,914	19,382,437	27,931,226	89,113	159,738	1,262,475	1,988,169	630,467	1,288,796	34
247,973	262,381	848,920	889,460	3,567	3,770	55,373	58,308	26,652	30,578	35
310,419	328,301	1,102,256	1,162,919	4,450	4,713	72,815	77,274	29,432	32,984	36
444,514	447,880	1,501,104	1,509,127	7,385	7,425	130,949	131,941	51,127	52,592	37
499,307	514,697	2,031,242	2,085,876	8,151	8,485	129,550	133,835	52,693	55,073	38
52,813	58,143	233,465	252,594	602	720	17,325	18,619	6,043	6,792	39
393,068	531,765	1,419,920	1,810,444	7,334	10,998	97,249	134,569	45,597	76,437	40
87,188	119,648	314,138	414,287	1,627	2,975	23,771	35,454	6,941	11,286	41
96,240	98,673	327,800	336,646	1,464	1,511	22,472	23,115	9,011	9,527	42
18,345	25,737	70,671	100,308	212	448	5,062	8,903	1,521	2,510	43
24,320	64,863	111,541	290,362	254	850	6,932	18,873	2,819	6,193	44
54,492	61,825	228,042	260,032	1,083	1,306	12,941	15,284	4,014	5,082	45
466,954	581,853	1,641,066	2,020,830	6,844	8,742	109,369	135,708	47,812	64,999	46
84,665	92,447	347,023	371,246	1,434	1,455	28,202	30,249	5,806	7,427	47
7,022	12,012	29,288	48,687	264	708	1,853	6,521	250	2,406	48
89,311	147,305	310,078	487,952	1,431	2,764	19,822	34,074	9,143	21,027	49
24,905	40,724	118,666	170,204	363	455	6,737	8,507	2,089	2,872	50
180,222	199,984	626,424	671,362	2,949	3,454	51,836	55,345	27,020	33,334	51
56,383	84,307	176,365	245,287	861	1,496	9,974	16,518	6,121	12,523	52
260,721	350,576	1,271,632	1,593,594	3,663	5,188	86,565	111,992	24,950	67,601	53
3,398,861	4,023,120	12,709,644	14,721,217	53,939	67,463	888,797	1,055,087	359,041	501,240	54
109,878	109,878	621,969	621,969	467	467	22,243	22,243	3,479	3,479	55
24,075	24,223	70,014	71,383			6,098	6,182	1,518	1,612	56
17,728,310	18,094,084	64,026,801	65,173,776	238,744	249,282	3,867,828	3,950,550	1,608,236	1,675,822	57
2,978,341	2,978,341	11,152,601	11,152,601	36,671	36,671	648,369	648,369	247,838	247,838	58
1,602,753	1,602,753	5,915,313	5,915,313	23,096	23,096	393,952	393,952	159,294	159,294	59
4,581,094	4,581,094	17,067,914	17,067,914	59,767	59,767	1,042,322	1,042,322	407,132	407,132	60
3,238,004	3,257,564	11,899,737	11,957,894	42,412	43,156	702,063	706,133	288,292	292,701	61
12,115	12,189	35,220	35,909			3,569	3,616	850	903	62
166,085	198,152	676,118	788,464	1,897	2,493	34,685	41,226	9,310	13,538	63
40,976	161,005	142,827	487,277	759	3,337	9,888	31,057	6,620	32,865	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	MANITOBA (Concluded) MANITOBA (Fin)		SASKATCHEWAN	
			TOTAL		Moose Jaw	
			Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	398,298	398,298	15,986	15,986
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		294,203		6,925
Total Number of Returns .....	3	Nombre total de déclarations .....	398,298	692,501	15,986	22,911
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	6,493,338	6,957,617	238,713	251,859
Commissions from Employment .....	5	Commissions d'emploi .....	129,032	136,672	4,991	5,298
Other Employment Earnings .....	6	Autres revenus d'emploi .....	20,894	24,875	1,149	1,442
Family Allowance .....	7	Allocations familiales .....	69,861	95,916	2,617	3,570
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	217,861	290,924	7,698	9,882
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	109,362	338,474	5,319	9,203
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	108,072	196,580	4,511	7,104
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	198,191	245,755	9,827	11,018
Net Business Income .....	12	Revenu net d'entreprise .....	137,837	172,124	9,398	9,718
Net Professional Income .....	13	Revenu net de profession libérale .....	227,445	239,043	9,320	9,556
Net Commission Income .....	14	Revenu net de commissions .....	19,679	23,125	1,053	1,205
Net Farming Income .....	15	Revenu net d'agriculture .....	155,416	187,215	14,038	12,887
Net Fishing Income .....	16	Revenu net de pêche .....	1,038	1,297		
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	234,157	289,929	3,670	4,655
Bond Interest .....	18	Intérêt obligataire .....	130,740	157,720	6,607	7,485
Bank Interest .....	19	Intérêt bancaire .....	440,978	566,530	25,429	29,220
Mortgage Interest .....	20	Intérêt hypothécaire .....	14,172	18,098	586	648
Income from Trusts .....	21	Revenu de fiducie .....	28,819	32,579	1,451	1,785
Annuity Income .....	22	Revenu de rentes .....	52,595	60,205	5,224	5,628
Other Canadian Investment Income .....	23	Autres placements au Canada .....	13,751	17,073	973	994
Foreign Investment Income .....	24	Revenu de placements étrangers .....	5,918	6,671	8	8
Net Rental Income .....	25	Revenu net de location .....	20,978	26,300	2,540	2,557
Taxable Capital Gains .....	26	Gains en capital imposables .....	68,500	81,854	3,297	3,707
Miscellaneous Income .....	27	Revenus divers .....	118,583	151,892	5,141	5,908
Total Income Assessed .....	28	Revenu total établi .....	9,017,217	10,318,467	363,561	395,336
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	1,500,865	2,607,821	60,267	86,374
Age Exemption .....	30	Exemption en raison d'âge .....	89,846	275,252	4,295	7,417
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	229,550	341,357	10,325	13,960
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	159,117	209,094	5,324	6,887
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	2,676	3,181		
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	1,982,054	3,436,703	80,212	114,640
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	85,593	92,655	3,362	3,521
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	106,697	114,970	4,018	4,271
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	189,460	191,957	7,789	7,866
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	190,393	197,394	6,762	6,833
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	23,970	26,131	593	694
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	150,180	222,004	5,516	7,417
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	32,339	49,714	1,435	2,045
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	32,948	34,153	1,619	1,664
Education Deduction .....	43	Déduction relative aux études .....	6,796	11,861	210	284
Tuition Fees .....	44	Frais de scolarité .....	10,005	25,916	355	688
Child Care Expenses .....	45	Frais de garde d'enfants .....	18,038	21,672	835	888
General Expense Allowance .....	46	Déduction générale pour frais .....	164,026	209,449	6,059	7,416
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	35,441	39,130	1,624	1,643
Disability Deduction .....	48	Déduction pour invalidité .....	2,367	9,635	170	293
Standard Deduction .....	49	Déduction forfaitaire .....	30,396	57,865	1,280	1,928
Medical Claims .....	50	Frais médicaux .....	9,189	11,834	630	754
Charitable Donations .....	51	Dons de charité .....	81,805	92,132	2,696	2,969
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	16,955	30,537	661	1,349
Other Deductions .....	53	Autres déductions .....	115,179	184,781	3,679	4,695
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	1,301,777	1,623,790	49,291	57,219
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	26,190	26,190	1,170	1,170
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	7,616	7,794	282	284
Taxable Income Assessed .....	57	Revenu imposable établi .....	5,714,809	5,875,654	233,170	236,502
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	932,879	932,879	39,656	39,656
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	576,343	576,343	21,870	21,870
Total Net Tax Payable .....	60	Impôt total net à payer .....	1,509,221	1,509,221	61,526	61,526
Basic Federal Tax .....	61	Impôt fédéral de base .....	1,032,767	1,041,990	43,559	43,753
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	4,419	4,519	145	146
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	45,891	57,256	763	949
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	17,267	67,259	638	2,485

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

SASKATCHEWAN (Concluded)-SASKATCHEWAN (Fin)										P O S I T I O N N O M B R E
Prince Albert		Regina		Saskatoon		Other Areas-Autres endroits		TOTAL		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
16,112	16,112	79,748	79,748	73,273	73,273	189,476	189,476	374,595	374,595	1
	7,841		26,516		31,545		129,365		202,192	2
16,112	23,953	79,748	106,264	73,273	104,818	189,476	318,841	374,595	576,787	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
296,917	311,727	1,496,629	1,555,280	1,360,787	1,429,274	2,322,395	2,544,701	5,715,441	6,092,840	4
3,977	4,227	37,920	38,698	43,085	45,080	31,885	33,002	121,858	126,303	5
499	733	2,762	3,350	2,240	2,887	4,181	5,947	10,831	14,359	6
3,352	4,618	12,985	14,468	12,675	15,433	38,070	55,392	69,699	93,480	7
11,943	14,251	33,058	38,117	36,410	43,775	76,884	100,382	165,993	206,407	8
3,201	5,974	18,845	29,370	17,261	26,326	70,715	128,512	115,341	199,385	9
3,730	5,326	19,202	26,323	18,619	23,719	61,062	90,156	107,125	152,629	10
6,010	6,817	51,061	54,392	35,206	37,031	48,574	59,843	150,678	169,102	11
6,640	6,257	35,662	36,679	27,816	29,655	111,391	126,953	190,906	209,262	12
12,865	14,185	48,001	49,232	45,429	46,833	64,015	66,779	179,631	186,585	13
795	814	2,379	2,642	5,912	6,298	16,554	17,614	26,693	28,573	14
2,745	2,593	30,931	31,488	19,549	18,144	637,821	661,542	705,084	726,654	15
88-	88-					574	380	485	292	16
7,542	9,160	46,212	51,359	52,753	61,785	119,059	142,230	229,236	269,188	17
3,092	3,590	25,436	28,822	18,163	21,246	56,307	64,062	109,606	125,206	18
17,985	20,325	94,430	105,406	77,492	89,385	369,854	436,676	585,190	681,013	19
332	639	1,631	1,768	1,884	2,166	6,451	7,624	10,884	12,845	20
423	607	4,377	4,866	2,949	3,461	11,095	12,775	20,295	23,495	21
2,160	2,339	11,146	11,654	7,962	8,447	58,593	62,991	85,085	91,059	22
825	898	2,772	2,888	1,754	2,022	12,577	16,364	18,901	23,167	23
47	47	833	1,031	861	1,013	1,466	1,576	3,214	3,675	24
394	493	8,229	8,375	9,860	9,539	45,903	50,613	66,927	71,577	25
3,262	3,381	12,759	13,541	15,993	17,570	111,203	138,643	146,513	176,842	26
3,882	4,403	26,794	31,767	30,031	34,261	45,833	58,571	111,680	134,910	27
392,532	423,319	2,024,053	2,141,516	1,844,689	1,975,347	4,322,461	4,883,329	8,947,295	9,818,847	28
60,554	89,939	300,605	400,223	276,050	394,469	713,842	1,201,281	1,411,319	2,172,287	29
2,657	4,902	15,366	24,063	14,002	21,252	57,933	105,553	94,254	163,187	30
9,396	11,981	40,050	45,619	42,097	49,261	119,874	181,146	221,743	301,967	31
7,460	8,897	28,159	30,818	28,301	32,822	85,785	118,178	155,028	197,602	32
145	145	432	432		152	172	190	760	919	33
80,212	115,864	384,612	501,155	360,462	497,955	977,607	1,606,348	1,883,104	2,835,962	34
3,657	3,827	18,499	19,191	16,478	17,274	43,681	48,747	85,678	92,559	35
4,460	4,734	23,607	24,693	20,659	21,848	36,242	39,833	88,985	95,378	36
8,696	8,725	46,205	46,444	37,176	37,422	59,598	60,816	159,464	161,272	37
8,384	8,472	43,600	44,306	38,182	39,348	99,664	102,042	196,592	201,001	38
406	413	4,091	4,125	3,969	4,195	6,004	6,415	15,062	15,842	39
5,708	6,972	30,132	36,175	24,843	31,377	82,345	113,368	148,543	195,309	40
866	1,214	6,444	7,800	5,059	5,789	11,862	15,586	25,667	32,435	41
1,861	1,919	8,143	8,332	6,677	7,054	11,169	11,722	29,468	30,691	42
178	222	1,284	1,890	1,652	2,455	2,173	3,143	5,496	7,993	43
181	406	2,601	5,612	3,015	7,555	2,801	7,140	8,953	21,401	44
426	627	4,381	4,861	3,544	4,295	5,886	6,829	15,072	17,501	45
6,938	8,486	33,625	39,821	30,873	38,261	63,192	84,288	140,686	178,271	46
1,150	1,214	9,011	9,394	9,755	10,482	7,283	7,871	28,822	30,604	47
45	76	1,012	1,451	1,036	1,706	723	2,071	2,987	5,596	48
1,278	2,031	6,148	8,623	5,640	8,592	13,704	25,377	28,049	46,552	49
193	349	1,527	2,140	1,288	1,926	5,214	8,056	8,853	13,227	50
2,665	2,822	14,896	15,688	16,383	17,612	43,284	50,132	79,923	89,223	51
592	835	3,253	4,585	3,471	4,187	13,342	21,868	21,319	32,823	52
7,430	10,810	28,509	32,375	33,675	39,960	48,618	73,055	121,911	160,896	53
55,114	64,152	286,968	317,507	263,374	301,339	556,783	688,358	1,211,530	1,428,575	54
2,229	2,229	11,686	11,686	12,515	12,515	24,192	24,192	51,793	51,793	55
615	615	3,157	3,160			3,273	3,433	7,341	7,597	56
255,591	259,344	1,343,942	1,358,640	1,208,350	1,226,712	2,767,311	2,852,151	5,808,364	5,933,349	57
44,218	44,218	237,965	237,965	211,489	211,489	422,218	422,218	955,545	955,545	58
24,259	24,259	130,428	130,428	115,740	115,740	254,675	254,675	546,972	546,972	59
68,477	68,477	368,392	368,392	327,229	327,229	676,893	676,893	1,502,518	1,502,518	60
47,595	47,781	254,701	255,505	226,118	226,896	507,070	512,797	1,079,043	1,086,731	61
316	316	1,619	1,621			1,678	1,760	3,765	3,896	62
1,452	1,791	8,284	9,247	9,994	11,659	23,137	27,629	43,632	51,275	63
543	2,823	2,708	7,266	2,322	9,153	9,667	45,317	15,877	67,045	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	ALBERTA			
		Calgary		Edmonton	
		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns . . . . .	1	305,356	305,356	268,651	268,651
Number of Non-Taxable Returns . . . . .	2		92,490		95,979
Total Number of Returns . . . . .	3	305,356	397,846	268,651	364,630
Sources of Income	Sources de revenu	\$	\$	\$	\$
Wages and Salaries . . . . .	4	6,617,928	6,835,637	5,399,134	5,607,070
Commissions from Employment . . . . .	5	178,798	197,490	97,517	101,210
Other Employment Earnings . . . . .	6	21,300	23,733	16,715	18,901
Family Allowance . . . . .	7	46,553	52,969	38,588	45,617
Unemployment Insurance Benefits . . . . .	8	216,375	251,320	190,985	230,730
Old Age Security Pension . . . . .	9	45,609	65,360	45,779	70,519
CPP or QPP Benefits . . . . .	10	44,333	58,445	47,269	64,933
Other Pensions or Superannuation . . . . .	11	115,710	125,576	136,618	145,924
Net Business Income . . . . .	12	86,807	67,265	70,912	65,363
Net Professional Income . . . . .	13	213,154	223,062	107,300	117,530
Net Commission Income . . . . .	14	13,921	15,043	5,924	6,747
Net Farming Income . . . . .	15	4,157	899	2,332	1,319
Net Fishing Income . . . . .	16				175
Taxable Amount of Dividends . . . . .	17	346,106	400,837	272,520	303,302
Bond Interest . . . . .	18	55,399	61,760	46,256	52,489
Bank Interest . . . . .	19	272,714	306,265	269,183	302,979
Mortgage Interest . . . . .	20	12,184	14,415	10,491	11,940
Income from Trusts . . . . .	21	8,865	10,016	11,654	12,794
Annuity Income . . . . .	22	51,044	57,990	23,149	24,869
Other Canadian Investment Income . . . . .	23	12,907	14,222	14,630	16,050
Foreign Investment Income . . . . .	24	18,666	19,232	5,266	5,370
Net Rental Income . . . . .	25	7,004	12,923	20,122	19,460
Taxable Capital Gains . . . . .	26	89,080	96,967	40,303	43,383
Miscellaneous Income . . . . .	27	195,927	212,389	103,739	121,537
Total Income Assessed . . . . .	28	8,660,526	9,096,416	6,976,388	7,387,572
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption . . . . .	29	1,149,338	1,494,273	1,011,900	1,371,647
Age Exemption . . . . .	30	38,284	56,522	37,604	59,113
Married or Equivalent Exemption . . . . .	31	152,932	177,036	125,340	151,816
Wholly Dependent Children . . . . .	32	100,699	112,334	83,453	95,186
Other Dependents Exemption . . . . .	33	3,370	3,437	2,923	3,238
Total Personal Exemptions . . . . .	34	1,444,622	1,843,603	1,261,221	1,681,001
Deductions	Déductions				
CPP or QPP Contributions . . . . .	35	70,776	73,204	60,886	63,241
Unemployment Insurance Premiums . . . . .	36	91,254	94,724	78,365	81,961
Registered Pension Plan					
Contributions . . . . .	37	103,321	104,007	109,788	110,155
Registered Retirement Savings Plan . . . . .	38	166,613	168,720	128,608	130,540
Registered Home Ownership . . . . .	39	17,589	18,194	16,973	18,120
Interest, Dividends and Capital Gains					
Deduction . . . . .	40	92,241	108,739	90,720	108,724
Pension Income					
Deduction . . . . .	41	15,560	18,774	16,029	19,638
Union and Professional Dues . . . . .	42	23,062	23,439	24,815	25,415
Education Deduction . . . . .	43	5,419	7,845	5,495	8,283
Tuition Fees . . . . .	44	11,052	21,899	10,686	19,627
Child Care Expenses . . . . .	45	17,518	19,040	13,418	15,467
General Expense Allowance . . . . .	46	133,712	154,830	118,110	140,523
Other Expenses of Employment . . . . .	47	38,236	43,475	21,233	22,571
Disability Deduction . . . . .	48	2,013	2,594	1,994	2,702
Standard Deduction . . . . .	49	25,787	34,561	22,540	31,701
Medical Claims . . . . .	50	8,598	9,844	5,286	5,949
Charitable Donations . . . . .	51	48,440	51,243	43,256	44,875
Eligible Deductions Transferred					
from Spouse . . . . .	52	8,477	11,180	7,295	9,815
Other Deductions . . . . .	53	231,988	289,072	108,942	137,665
Total Deductions (Item 35-53) . . . . .	54	1,111,658	1,255,381	884,439	996,973
Forward Averaging Income Deduction . . . . .	55	118,847	118,847	73,859	73,859
Forward Averaging Withdrawal Amount . . . . .	56	18,006	18,576	9,828	9,847
Taxable Income Assessed . . . . .	57	6,003,399	6,086,712	4,767,465	4,830,071
Net Federal Tax Payable . . . . .	58	1,150,046	1,150,046	867,570	867,570
Net Provincial Tax Payable . . . . .	59	459,972	459,972	347,778	347,778
Total Net Tax Payable . . . . .	60	1,610,018	1,610,018	1,215,348	1,215,348
Basic Federal Tax . . . . .	61	1,184,833	1,188,406	904,097	907,415
Forward Averaging Tax Credit . . . . .	62	8,479	8,748	4,629	4,637
Dividend Tax Credit . . . . .	63	53,017	63,934	46,093	52,134
Child Tax Credit . . . . .	64	10,033	24,108	8,759	24,948

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

ALBERTA (Concluded)-ALBERTA (Fin)										P O S I T I O N N O M B R E
Lethbridge		Medicine Hat		Red Deer		Other Areas-Autres endroits		TOTAL		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
26,361	26,361	18,430	18,430	23,999	23,999	354,854	354,854	997,651	997,651	1
	11,021		8,073		9,760		185,575		402,898	2
26,361	37,382	18,430	26,503	23,999	33,759	354,854	540,429	997,651	1,400,549	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
454,457	479,983	321,249	335,543	470,751	492,168	6,705,796	7,047,845	19,969,315	20,798,247	4
14,698	15,004	8,614	8,709	8,510	8,796	79,063	85,458	387,199	416,667	5
392	713	121	232	1,485	1,740	15,753	18,146	55,766	63,464	6
4,471	5,805	3,548	4,055	3,693	4,264	79,400	101,702	176,253	214,412	7
12,247	14,755	11,970	14,406	18,013	21,911	208,519	251,643	658,109	784,765	8
8,945	13,063	4,179	7,225	3,585	5,943	58,307	107,084	166,403	269,195	9
8,329	10,942	4,172	6,885	3,599	5,074	53,915	85,824	161,617	232,103	10
13,813	14,724	13,038	14,800	7,024	7,962	81,183	94,842	367,386	403,828	11
13,343	14,217	6,199	4,855	5,419	6,139	184,967	203,407	367,647	361,246	12
11,581	11,858	3,060	3,243	8,645	8,822	85,557	91,903	429,299	456,418	13
1,641	1,789	80	64	296	649	12,530	13,554	34,392	37,845	14
12,877	11,420	8,663	7,723	2,100	1,778	289,940	262,451	320,069	281,153	15
31	31					20	23	45	475	16
29,755	34,576	12,120	15,038	23,007	27,441	296,084	362,822	979,592	1,144,015	17
6,905	8,043	4,719	5,711	3,131	3,640	45,365	53,761	161,776	185,406	18
33,750	37,948	27,817	32,200	18,071	21,051	415,440	492,883	1,036,976	1,193,326	19
1,752	1,903	328	459	960	1,284	19,489	23,498	45,204	53,498	20
1,994	2,199	360	538	772	778	14,761	16,264	38,406	42,589	21
4,467	4,590	4,597	5,251	1,896	2,218	38,978	47,555	124,131	142,473	22
1,774	1,911	1,032	1,089	2,079	2,342	21,538	25,663	53,959	61,278	23
918	989	97	98	496	500	3,400	4,569	28,844	30,758	24
5,462	5,310	2,227	2,148	1,033	912	22,735	27,919	44,574	42,826	25
5,997	6,868	8,472	9,231	2,972	3,269	111,510	135,471	258,334	295,189	26
9,678	12,319	7,321	8,219	8,888	10,378	117,074	137,141	442,627	501,984	27
659,277	710,961	453,982	487,721	596,425	639,059	8,961,325	9,691,429	26,307,923	28,013,159	28
99,366	140,911	69,458	99,889	90,196	126,991	1,337,080	2,035,685	3,757,338	5,269,397	29
7,198	10,667	3,398	6,296	2,950	4,866	48,132	88,815	137,567	226,280	30
13,103	16,815	11,397	14,725	12,214	14,300	225,962	297,038	540,949	671,731	31
9,674	11,920	7,586	8,207	7,793	8,568	170,341	209,182	379,545	445,398	32
27	27	81	81	13	13	353	359	6,766	7,155	33
129,368	180,341	91,921	129,198	113,165	154,738	1,781,868	2,631,079	4,822,164	6,619,961	34
5,651	5,942	3,953	4,129	5,524	5,785	83,359	89,765	230,149	242,067	35
6,727	7,156	4,671	4,898	6,928	7,315	91,282	96,597	279,228	292,650	36
8,579	8,589	5,979	6,077	7,465	7,483	107,340	108,150	342,473	344,462	37
11,911	12,275	7,727	7,889	8,970	9,276	144,324	146,843	468,153	475,543	38
806	841	446	449	1,349	1,450	12,420	13,372	49,583	52,426	39
9,557	11,967	6,680	8,976	6,405	8,018	114,178	151,185	319,782	397,609	40
2,067	2,526	1,321	1,731	950	1,273	12,914	16,718	48,842	60,661	41
2,036	2,105	1,648	1,673	1,901	1,961	25,845	26,399	79,307	80,992	42
398	699	297	408	358	608	3,757	5,569	15,724	23,412	43
741	2,225	235	465	571	1,176	7,474	16,574	30,760	61,966	44
1,599	1,799	571	646	1,567	1,736	14,418	15,577	49,091	54,263	45
10,545	13,087	7,548	9,105	10,779	13,088	145,790	179,048	426,484	509,680	46
4,624	4,747	2,959	3,010	1,044	1,118	21,628	23,532	89,724	98,453	47
229	271	194	196	54	177	1,495	2,597	5,979	8,538	48
2,097	3,143	1,552	2,280	2,039	2,993	29,275	46,652	83,291	121,330	49
1,030	1,112	461	519	203	241	6,419	8,344	21,996	26,010	50
6,554	6,937	2,685	3,185	4,364	4,559	66,070	74,071	171,370	184,870	51
852	1,227	1,048	1,553	578	1,271	11,644	18,573	29,894	43,619	52
9,320	11,780	4,724	6,060	10,689	13,657	95,208	132,875	460,872	591,109	53
85,325	98,430	54,697	63,251	71,741	83,185	994,842	1,172,440	3,202,702	3,669,661	54
3,332	3,332	2,529	2,529	4,376	4,376	54,311	54,311	257,254	257,254	55
120	176	815	1,044	248	416	14,695	14,858	43,712	44,917	56
441,371	449,390	305,649	311,152	407,391	415,019	6,144,992	6,287,698	18,070,267	18,380,042	57
75,696	75,696	53,540	53,540	71,907	71,907	1,065,629	1,065,629	3,284,387	3,284,387	58
30,706	30,706	21,710	21,710	29,022	29,022	440,779	440,779	1,329,967	1,329,967	59
106,402	106,402	75,249	75,249	100,929	100,929	1,506,408	1,506,408	4,614,354	4,614,354	60
81,489	81,783	57,520	57,813	76,225	76,510	1,164,867	1,172,213	3,469,031	3,484,141	61
56	83	384	492	117	196	6,927	7,004	20,592	21,159	62
5,256	6,202	2,379	2,872	3,074	3,982	55,617	69,102	165,434	198,226	63
975	2,999	859	2,430	843	2,899	14,953	64,347	36,422	121,731	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

			BRITISH COLUMBIA-COLOMBIE-BRITANNIQUE			
			Kelowna		Nanaimo	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	31,117	31,117	21,715	21,715
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		18,450		12,988
Total Number of Returns .....	3	Nombre total de déclarations .....	31,117	49,567	21,715	34,703
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	466,346	499,890	384,898	404,478
Commissions from Employment .....	5	Commissions d'emploi .....	13,322	15,127	5,756	7,292
Other Employment Earnings .....	6	Autres revenus d'emploi .....	780	1,053	992	1,148
Family Allowance .....	7	Allocations familiales .....	5,152	7,197	3,752	4,754
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	33,955	41,479	18,683	25,546
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	10,217	20,622	6,894	12,788
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	8,988	14,898	8,352	13,085
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	15,961	20,422	16,678	19,574
Net Business Income .....	12	Revenu net d'entreprise .....	7,803	5,998	7,169	7,213
Net Professional Income .....	13	Revenu net de profession libérale .....	21,297	22,297	10,382	10,854
Net Commission Income .....	14	Revenu net de commissions .....	1,720	1,959	25	349
Net Farming Income .....	15	Revenu net d'agriculture .....	3,204	991	800	863
Net Fishing Income .....	16	Revenu net de pêche .....	245	245	661	557
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	33,618	39,024	11,911	13,839
Bond Interest .....	18	Intérêt obligataire .....	9,895	11,883	6,420	6,956
Bank Interest .....	19	Intérêt bancaire .....	43,411	54,025	21,539	26,282
Mortgage Interest .....	20	Intérêt hypothécaire .....	3,755	4,785	2,680	2,829
Income from Trusts .....	21	Revenu de fiducie .....	2,013	2,227	288	682
Annuity Income .....	22	Revenu de rentes .....	5,571	6,072	2,436	3,157
Other Canadian Investment Income .....	23	Autres placements au Canada .....	1,261	1,406	640	759
Foreign Investment Income .....	24	Revenu de placements étrangers .....	389	400	370	461
Net Rental Income .....	25	Revenu net de location .....	3,698	4,173	1,002	204
Taxable Capital Gains .....	26	Gains en capital imposables .....	9,476	10,029	2,825	2,941
Miscellaneous Income .....	27	Revenus divers .....	14,077	15,753	13,846	16,217
Total Income Assessed .....	28	Revenu total établi .....	716,153	801,954	527,348	581,102
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	117,298	186,707	81,866	130,830
Age Exemption .....	30	Exemption en raison d'âge .....	8,340	17,084	5,777	10,563
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	17,758	24,038	15,947	19,283
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	11,760	16,011	8,260	10,082
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	16	17	65	69
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	155,172	243,857	111,914	170,827
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	6,000	6,431	4,389	4,654
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	6,882	7,397	5,661	6,018
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	8,190	8,205	8,607	8,671
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	14,621	15,355	9,830	10,054
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	751	776	430	480
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	12,129	17,302	7,144	9,579
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	2,507	3,836	2,513	3,397
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	2,719	2,769	2,652	2,733
Education Deduction .....	43	Déduction relative aux études .....	409	581	223	316
Tuition Fees .....	44	Frais de scolarité .....	616	1,145	374	772
Child Care Expenses .....	45	Frais de garde d'enfants .....	854	927	1,134	1,218
General Expense Allowance .....	46	Déduction générale pour frais .....	12,084	15,594	8,792	11,041
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	4,126	5,178	1,748	2,399
Disability Deduction .....	48	Déduction pour invalidité .....	278	367		350
Standard Deduction .....	49	Déduction forfaitaire .....	2,540	4,222	1,904	3,160
Medical Claims .....	50	Frais médicaux .....	691	1,019	739	849
Charitable Donations .....	51	Dons de charité .....	6,093	7,449	1,629	1,801
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	1,070	2,119	1,325	1,838
Other Deductions .....	53	Autres déductions .....	12,416	18,800	6,760	10,395
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	94,977	119,473	65,854	79,723
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	4,853	4,853	927	927
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	2,287	2,316		
Taxable Income Assessed .....	57	Revenu imposable établi .....	463,438	475,548	348,652	355,093
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	76,717	76,717	60,271	60,271
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	37,147	37,147	28,987	28,987
Total Net Tax Payable .....	60	Impôt total net à payer .....	113,865	113,865	89,258	89,258
Basic Federal Tax .....	61	Impôt fédéral de base .....	82,476	83,110	65,294	65,679
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	1,115	1,130		
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	6,270	7,293	2,643	2,992
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	1,130	4,943	964	3,699

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

BRITISH COLUMBIA (Continued)-COLOMBIE-BRITANNIQUE (Suite)										P O T E N T I O N A L
New Westminster		Penticton		Port Alberni		Prince George		Vancouver		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
17,711	17,711	9,975	9,975	9,192	9,192	30,651	30,651	209,211	209,211	1
	6,903		6,450		4,842		14,006		86,991	2
17,711	24,614	9,975	16,425	9,192	14,034	30,651	44,657	209,211	296,202	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
284,854	293,279	129,786	141,962	191,896	197,100	675,079	700,265	3,662,677	3,837,296	4
7,647	7,713		497	660	927	15,038	15,591	143,844	151,420	5
125	182	53	159	1,861	2,323	1,942	2,029	13,447	16,139	6
1,644	2,078	1,584	2,045	1,895	2,406	7,114	8,573	22,391	28,736	7
16,335	20,660	10,799	13,480	12,990	15,259	33,225	41,979	154,112	193,123	8
7,385	12,816	4,230	8,798	1,563	4,184	1,432	3,433	71,236	124,108	9
7,069	9,610	4,117	6,800	2,387	4,803	2,220	3,955	59,366	88,252	10
14,562	16,473	8,246	9,863	2,837	3,881	2,982	3,369	118,745	135,006	11
205-	533-	910	859	1,618	1,519	15,686	15,721	22,023	8,418	12
23,419	24,421	15,457	15,457	6,603	6,639	20,159	20,477	302,025	313,912	13
655	721				1	1,531	1,645	13,529	14,207	14
214-	230-	904	23-	289-	539-	1,064-	1,576-	1,346	893	15
574	615			57	97			6,576	6,252	16
8,159	9,367	6,477	9,307	3,127	3,563	18,264	21,003	256,970	289,737	17
5,349	5,988	4,732	5,493	2,185	2,698	2,581	2,981	89,258	105,816	18
23,685	28,026	17,618	22,917	6,842	7,838	15,110	18,125	326,481	376,579	19
991	1,046	2,025	2,370	47	61	853	1,084	12,489	14,537	20
328	355	139	308	387	392	265	269	19,219	21,235	21
2,617	2,853	1,466	2,405	90	93	1,969	2,049	32,364	35,572	22
66	78	95	104			729	798	9,259	10,010	23
254	313	3	20		2	419	420	16,745	17,623	24
1,092	791	1,287	1,246	171-	226-	2,898-	3,366-	20,441	11,654	25
2,571	2,838	3,092	3,308	1,531	1,914	3,035	3,307	98,734	104,684	26
10,216	11,154	5,642	6,582	3,691	4,373	10,443	11,925	117,243	133,285	27
419,177	450,612	218,664	253,956	241,804	259,307	826,112	873,990	5,590,520	6,038,495	28
66,757	92,781	37,479	61,792	34,654	52,765	115,535	168,080	786,324	1,112,118	29
5,768	10,028	3,521	7,274	1,300	3,283	1,274	2,846	58,867	104,238	30
9,622	11,052	5,237	7,140	7,572	9,435	24,426	30,919	79,828	108,208	31
3,497	4,020	3,715	4,417	4,880	5,882	15,782	18,308	54,144	64,821	32
153	153	61	64	60	125	32	47	4,834	5,458	33
85,797	118,035	50,014	80,687	48,466	71,490	157,050	220,201	983,997	1,394,843	34
3,571	3,675	1,673	1,822	2,027	2,072	7,608	7,910	43,875	46,030	35
4,565	4,725	1,998	2,202	2,620	2,721	9,082	9,499	53,689	56,714	36
5,771	5,860	3,171	3,175	1,958	1,960	11,447	11,507	74,764	75,830	37
8,625	8,881	5,399	5,542	5,499	5,563	13,678	13,846	143,371	145,938	38
1,084	1,085	300	302	100	100	826	987	15,751	17,441	39
6,409	8,161	4,295	6,488	3,186	4,104	7,197	8,631	91,872	119,894	40
2,275	3,017	1,167	1,859	588	1,044	559	748	17,891	24,058	41
2,151	2,206	876	896	1,406	1,438	4,280	4,328	21,007	21,667	42
125	234	50	92	262	297	394	506	5,002	7,329	43
371	886	247	378	48	177	841	1,233	11,276	21,142	44
149	173	182	217	231	231	1,143	1,433	8,707	10,513	45
7,149	8,122	3,648	4,871	4,006	4,761	13,922	16,516	84,133	101,111	46
1,287	1,299	363	403	400	584	3,987	4,371	27,681	30,596	47
94	177	590	590			463	531	2,230	3,797	48
1,467	2,098	801	1,374	782	1,239	2,683	4,038	16,967	25,052	49
429	678	452	549	118	118	425	589	10,014	14,735	50
2,354	2,742	1,482	1,928	788	904	4,157	4,305	34,802	37,131	51
1,412	1,738	722	1,516	569	701	748	925	8,871	13,422	52
7,320	9,200	3,245	4,885	1,269	1,315	14,267	17,639	184,220	221,163	53
56,608	64,955	30,661	39,087	25,857	29,333	97,706	109,542	856,125	993,565	54
1,936	1,936					9,806	9,806	69,097	69,097	55
657	692					2,068	2,080	16,376	16,488	56
275,494	279,047	137,718	142,940	167,167	168,657	563,618	570,040	3,697,667	3,756,103	57
47,775	47,775	22,335	22,335	30,480	30,480	104,053	104,053	676,232	676,232	58
23,047	23,047	10,905	10,905	14,518	14,518	49,499	49,499	324,766	324,766	59
70,821	70,821	33,241	33,241	44,998	44,998	153,552	153,552	1,000,998	1,000,998	60
51,323	51,529	24,591	24,798	32,678	32,760	108,358	108,690	702,854	705,546	61
322	339					1,012	1,018	8,018	8,073	62
1,524	1,671	1,468	1,999	682	767	3,044	3,564	47,713	53,112	63
384	1,372	370	1,205	181	1,530	1,171	5,037	5,955	17,449	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

				BRITISH COLUMBIA-COLOMBIE-BRITANNIQUE			
				Victoria		Other Areas-Autres endroits	
	ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	101,167	101,167	752,868	752,868
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2		39,908		349,878
Total Number of Returns .....	3	Nombre total de déclarations .....	3	101,167	141,075	752,868	1,102,746
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	4	1,595,950	1,660,839	14,400,796	15,009,072
Commissions from Employment .....	5	Commissions d'emploi .....	5	39,289	44,156	319,881	343,513
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	1,822	2,689	25,369	34,193
Family Allowance .....	7	Allocations familiales .....	7	11,835	13,949	136,664	166,472
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	61,446	74,326	659,457	813,040
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	45,958	74,814	168,717	328,749
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	36,285	47,486	168,624	272,280
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	138,555	151,719	454,159	525,326
Net Business Income .....	12	Revenu net d'entreprise .....	12	16,947	14,553	238,002	228,580
Net Professional Income .....	13	Revenu net de profession libérale .....	13	107,879	109,670	442,409	464,686
Net Commission Income .....	14	Revenu net de commissions .....	14	6,144	6,744	29,278	31,735
Net Farming Income .....	15	Revenu net d'agriculture .....	15	847	100-	5,578-	24,909-
Net Fishing Income .....	16	Revenu net de pêche .....	16	1,120	488	50,423	49,871
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	113,182	133,834	516,433	600,926
Bond Interest .....	18	Intérêt obligataire .....	18	49,487	58,901	165,262	196,199
Bank Interest .....	19	Intérêt bancaire .....	19	173,586	201,736	702,189	853,493
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	7,364	9,454	54,867	65,519
Income from Trusts .....	21	Revenu de fiducie .....	21	9,491	11,128	22,782	26,935
Annuity Income .....	22	Revenu de rentes .....	22	12,907	15,493	64,597	77,957
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	4,765	5,376	21,940	24,300
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	9,397	9,609	24,283	26,149
Net Rental Income .....	25	Revenu net de location .....	25	7,346	3,848	11,443-	25,315-
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	30,991	35,322	142,351	158,110
Miscellaneous Income .....	27	Revenus divers .....	27	53,824	59,707	382,431	429,652
Total Income Assessed .....	28	Revenu total établi .....	28	2,536,418	2,745,740	19,173,892	20,676,532
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	381,156	531,141	2,836,367	4,152,777
Age Exemption .....	30	Exemption en raison d'âge .....	30	38,348	62,028	139,563	273,221
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	52,546	60,120	516,158	624,792
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	27,460	30,503	304,156	358,518
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	130	133	5,263	5,631
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	499,640	683,924	3,801,509	5,414,940
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	19,685	20,495	165,815	173,624
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	24,635	25,810	203,575	213,798
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	53,443	53,800	297,757	300,564
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	51,121	53,096	365,717	374,831
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	4,351	4,524	31,668	33,443
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	44,397	57,310	253,792	334,622
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	17,025	21,376	58,685	80,040
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	10,128	10,314	88,380	90,518
Education Deduction .....	43	Déduction relative aux études .....	43	1,511	2,096	9,352	12,977
Tuition Fees .....	44	Frais de scolarité .....	44	2,598	5,646	17,557	35,122
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	4,528	5,012	34,495	39,497
General Expense Allowance .....	46	Déduction générale pour frais .....	46	37,296	44,323	313,040	375,205
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	47	10,050	12,443	77,291	88,971
Disability Deduction .....	48	Déduction pour invalidité .....	48	1,206	2,083	5,662	9,157
Standard Deduction .....	49	Déduction forfaitaire .....	49	8,389	12,021	63,497	96,581
Medical Claims .....	50	Frais médicaux .....	50	4,485	6,394	20,271	25,320
Charitable Donations .....	51	Dons de charité .....	51	13,895	15,790	108,559	120,788
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	6,218	9,116	35,318	56,046
Other Deductions .....	53	Autres déductions .....	53	58,144	73,343	309,551	409,696
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	373,104	434,993	2,459,983	2,870,800
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	14,912	14,912	106,412	106,412
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,482	1,506	23,160	23,811
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	1,650,243	1,681,822	12,829,151	13,019,135
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	281,060	281,060	2,272,450	2,272,450
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	135,804	135,804	1,090,414	1,090,414
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	416,864	416,864	3,362,864	3,362,864
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	301,651	302,822	2,423,276	2,433,084
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	725	737	11,339	11,658
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	22,096	25,516	95,003	109,402
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	2,532	8,325	26,816	96,160

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

3.C. (concluded)-C.-B. (Fin)		YUKON		NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST		OUTSIDE CANADA HORS DU CANADA		GRAND TOTAL TOTAL GLOBAL		P O I S E T M E
TOTAL		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
1,183,607	1,183,607	10,620	10,620	18,389	18,389	26,247	26,247	10,201,400	10,201,400	1
	540,416		2,794		7,536		11,931		5,101,540	2
1,183,607	1,724,023	10,620	13,414	18,389	25,925	26,247	38,178	10,201,400	15,302,940	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,792,284	22,744,181	204,228	209,883	412,006	422,423	533,090	560,266	179,602,049	188,336,248	4
545,437	586,236	785	1,006	535	543	2,917	3,069	3,610,142	3,783,174	5
46,390	59,915	167	247	782	1,051	2,732	2,839	526,616	648,050	6
192,032	236,210	1,860	2,205	4,819	6,347	3,596	4,042	1,798,273	2,238,988	7
1,001,004	1,238,891	13,854	14,602	14,394	15,399	6,476	8,856	7,688,551	9,546,713	8
317,633	590,313	509	871	583	1,371	1,816	2,514	2,266,381	4,278,226	9
297,407	461,170	858	1,094	797	1,039	2,043	2,491	2,371,001	3,812,992	10
772,725	885,633	1,404	1,554	2,024	2,143	8,623	10,747	5,237,812	6,014,901	11
309,950	282,326	3,903	3,606	2,973	2,815	32,587	30,964	3,445,654	3,738,705	12
949,630	988,412	4,814	4,945	5,333	5,445	23,030	23,543	5,980,661	6,149,456	13
52,830	57,360	120	122	160	170	567	559	469,776	522,631	14
1,649	26,362	102	119	130	127	2,250	1,557	1,631,911	1,747,254	15
59,657	58,060	28	33	32	37			320,925	330,920	16
968,141	1,120,601	3,452	4,101	3,148	3,570	9,638	11,003	7,270,748	8,482,170	17
335,170	396,916	829	896	1,233	1,324	2,656	3,089	2,806,406	3,256,069	18
1,330,461	1,589,022	4,390	4,835	5,997	6,350	11,743	13,672	10,316,750	12,234,383	19
85,070	101,686	198	202	148	149	617	740	713,482	824,059	20
54,913	63,533	79	86	261	284	340	366	501,089	557,905	21
124,018	145,651	236	247	96	96	786	908	874,188	969,122	22
38,753	42,832	103	106	115	150	574	619	232,479	263,972	23
51,860	54,996	39	47	151	151	4,254	4,458	262,627	284,090	24
20,351	6,993	10	60	638	678	872	1,372	572,365	581,827	25
294,606	322,453	524	623	1,108	1,130	9,034	11,942	1,841,467	2,038,783	26
611,415	688,649	5,376	5,725	5,508	5,926	25,768	31,174	3,934,536	4,600,507	27
30,250,087	32,681,689	247,665	256,853	461,434	477,105	684,263	728,050	244,275,890	265,241,146	28
4,457,435	6,488,991	40,004	50,535	69,323	97,724	71,145	101,803	38,395,981	57,563,729	29
262,759	490,564	430	760	519	1,154	1,674	2,969	1,863,317	3,543,511	30
729,095	894,988	5,784	6,556	10,722	12,916	19,466	22,818	6,403,762	8,215,144	31
433,654	512,562	3,718	4,232	9,629	12,406	9,086	10,612	4,182,341	4,967,584	32
10,614	11,697	45	45	85	85	63	71	72,301	77,821	33
5,893,558	8,398,803	49,981	62,128	90,277	124,285	101,435	138,272	50,917,702	74,367,788	34
254,644	266,712	2,374	2,408	4,278	4,360	4,970	5,158	2,204,243	2,318,006	35
312,707	328,884	2,805	2,902	5,520	5,715	6,287	6,639	2,787,714	2,940,036	36
465,108	469,574	5,349	5,363	12,057	12,064	15,966	16,130	4,020,385	4,057,687	37
617,860	633,106	4,280	4,294	7,208	7,239	7,843	7,988	4,873,452	4,997,187	38
55,262	59,138	537	556	1,661	1,699	1,570	1,708	479,382	512,782	39
430,420	566,091	2,268	2,536	3,231	3,541	5,706	6,955	3,477,649	4,495,876	40
103,211	139,375	214	253	357	406	936	1,306	719,834	976,004	41
133,600	136,867	889	916	1,843	1,862	1,188	1,240	961,140	987,899	42
17,329	24,427	99	111	177	209	376	552	198,597	272,615	43
33,928	66,501	307	350	447	586	1,887	3,294	261,988	593,783	44
51,425	59,220	721	792	1,845	1,879	803	1,050	571,751	644,959	45
484,071	581,546	4,772	5,264	8,782	10,234	10,648	12,329	4,295,260	5,233,665	46
126,932	146,244	183	302	72	81	619	639	885,630	956,365	47
10,523	17,057	33	66	45	50	66	94	70,010	121,035	48
99,029	149,784	956	1,231	1,660	2,402	1,670	2,465	839,778	1,324,291	49
37,625	50,251	62	70	158	165	657	881	283,595	394,401	50
173,759	192,837	975	1,002	1,817	1,858	2,067	2,199	1,399,233	1,514,050	51
56,253	87,421	135	154	94	150	667	708	438,996	643,775	52
597,192	766,435	3,313	5,695	3,870	4,104	21,589	45,171	3,457,105	4,575,290	53
4,060,876	4,741,470	30,271	34,265	55,125	58,603	85,513	116,505	32,225,741	37,559,706	54
208,529	208,529	644	644	2,642	2,642			1,336,792	1,336,792	55
46,029	46,894			239	239	79	79	211,480	215,515	56
20,133,147	20,448,384	166,771	167,406	313,630	314,040	497,224	503,271	160,008,054	162,808,634	57
3,571,374	3,571,374	29,559	29,559	58,508	58,508	113,555	113,555	27,677,542	27,677,542	58
1,715,087	1,715,087	14,283	14,283	26,853	26,853	27,615	27,615	11,196,465	11,196,465	59
5,286,460	5,286,460	43,842	43,842	85,360	85,360	141,170	141,170	38,874,007	38,874,007	60
3,792,502	3,808,018	31,568	31,573	61,536	61,539	106,096	106,790	29,795,317	29,954,206	61
22,532	22,955			116	116	39	39	99,733	101,717	62
180,442	206,318	743	866	575	650	2,137	2,362	1,348,904	1,575,772	63
39,504	139,720	564	1,273	1,455	5,092	229	1,747	399,115	1,446,827	64

TABLE 6

## ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES									
WITH NO DEPENDANT SANS PERSONNE À CHARGE					WITH ONE OR MORE DEPENDANTS COMPTANT UNE OU PLUSIEURS PERSONNES À CHARGE				
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$			\$	\$	\$
Under Moins de \$ 2,000	1,646,546	527,845	7,335	1,137	107,210	26,441	128	29	
\$ 2,000 to-à 2,500	198,931	446,941	1,743	70	8,441	18,854	19	1	
2,500 to-à 3,000	199,574	548,967	1,772	95	7,674	21,028	35		
3,000 to-à 3,500	244,336	790,784	4,946	1,132	7,786	25,344	1,682	480	
3,500 to-à 4,000	224,213	839,708	3,568	264	8,421	31,510	29		
4,000 to-à 4,500	226,509	961,734	15,256	1,058	7,747	32,764	188	6	
4,500 to-à 5,000	235,249	1,116,561	52,006	379	10,372	49,144	360	8	
5,000 to-à 5,500	247,706	1,298,389	130,346	629	7,379	38,926	955	11	
5,500 to-à 6,000	244,194	1,405,144	218,106	1,116	8,601	49,583	2,907	6	
6,000 to-à 6,500	255,554	1,595,542	324,420	3,783	10,635	66,483	7,891	226	
6,500 to-à 7,000	240,038	1,619,384	383,513	11,711	12,263	82,741	12,905	134	
7,000 to-à 7,500	233,882	1,693,924	451,698	27,087	14,770	107,084	22,930	692	
7,500 to-à 8,000	226,551	1,754,619	527,182	42,603	13,476	104,485	23,599	653	
8,000 to-à 8,500	212,750	1,754,238	583,180	56,326	15,345	126,623	33,551	1,736	
8,500 to-à 9,000	206,398	1,805,290	648,305	70,113	15,977	139,847	41,186	2,865	
9,000 to-à 9,500	206,583	1,909,834	749,817	88,950	14,986	138,615	45,452	4,231	
9,500 to-à 10,000	193,762	1,888,052	784,027	102,297	15,460	150,526	50,157	4,699	
10,000 to-à 10,500	188,557	1,931,643	844,622	117,234	17,506	179,385	66,706	7,709	
10,500 to-à 11,000	186,759	2,006,994	915,305	134,395	16,907	181,721	71,581	9,062	
11,000 to-à 11,500	176,253	1,982,274	948,522	147,578	17,277	194,489	81,383	11,272	
11,500 to-à 12,000	170,400	2,002,061	995,980	160,219	18,908	222,310	96,072	13,851	
12,000 to-à 12,500	169,220	2,072,063	1,055,442	175,787	17,226	211,118	98,145	15,416	
12,500 to-à 13,000	164,949	2,102,999	1,117,863	192,749	18,799	239,569	112,048	17,932	
13,000 to-à 13,500	159,376	2,110,463	1,143,938	202,103	17,868	236,873	114,927	19,096	
13,500 to-à 14,000	145,413	1,999,221	1,110,514	203,003	19,229	264,330	132,151	22,662	
14,000 to-à 14,500	150,522	2,145,256	1,214,819	226,483	20,469	291,513	149,859	26,191	
14,500 to-à 15,000	147,946	2,181,650	1,261,228	240,336	21,349	314,925	167,674	30,065	
15,000 to-à 15,500	142,697	2,175,658	1,275,762	244,456	21,541	328,585	175,601	32,500	
15,500 to-à 16,000	139,789	2,201,740	1,316,671	256,469	21,057	331,404	179,414	34,019	
16,000 to-à 16,500	137,368	2,231,944	1,359,276	268,542	21,902	356,141	200,556	38,223	
16,500 to-à 17,000	132,534	2,219,707	1,360,256	273,098	22,727	380,870	217,079	41,368	
17,000 to-à 17,500	131,594	2,269,734	1,413,802	287,878	21,858	377,161	218,083	42,864	
17,500 to-à 18,000	126,830	2,250,983	1,408,526	286,355	23,474	416,539	246,569	49,081	
18,000 to-à 18,500	122,902	2,242,678	1,423,004	293,152	25,014	456,456	270,354	54,848	
18,500 to-à 19,000	116,261	2,178,946	1,395,884	290,923	26,257	492,313	295,838	60,265	
19,000 to-à 19,500	117,812	2,267,449	1,459,904	306,708	24,900	479,654	287,451	59,861	
19,500 to-à 20,000	104,090	2,055,415	1,334,544	283,225	26,742	528,091	326,113	67,306	
20,000 to-à 20,500	99,912	2,023,313	1,328,219	284,118	23,768	481,415	294,869	62,166	
20,500 to-à 21,000	99,611	2,066,455	1,369,373	294,515	24,408	506,436	316,466	68,184	
21,000 to-à 21,500	93,962	1,996,748	1,333,861	289,948	25,385	539,627	346,709	75,064	
21,500 to-à 22,000	90,505	1,968,478	1,316,862	287,204	23,355	507,656	327,464	71,175	
22,000 to-à 22,500	91,209	2,029,283	1,365,861	300,983	24,267	540,182	348,011	75,347	
22,500 to-à 23,000	84,515	1,922,835	1,300,416	285,499	23,569	536,360	350,923	76,386	
23,000 to-à 23,500	80,537	1,872,068	1,287,824	287,847	25,804	599,800	393,949	86,866	
23,500 to-à 24,000	78,366	1,860,932	1,274,246	286,205	24,478	581,119	383,471	85,111	
24,000 to-à 24,500	76,594	1,857,124	1,284,099	289,824	22,964	557,059	370,016	84,381	
24,500 to-à 25,000	74,081	1,833,143	1,274,000	291,801	23,296	576,505	383,464	86,653	
25,000 to-à 26,000	139,433	3,553,731	2,485,395	569,105	47,980	1,223,547	829,024	190,210	
26,000 to-à 27,000	129,342	3,425,953	2,415,861	565,026	48,958	1,297,747	886,110	208,225	
27,000 to-à 28,000	117,506	3,230,463	2,300,055	548,463	51,103	1,405,493	968,183	227,843	
28,000 to-à 29,000	110,217	3,141,326	2,247,192	542,102	49,147	1,400,421	976,722	235,567	
29,000 to-à 30,000	103,602	3,055,805	2,195,631	532,456	46,421	1,369,507	961,679	233,409	
30,000 to-à 31,000	86,919	2,649,369	1,926,239	479,415	43,768	1,334,691	950,406	236,152	
31,000 to-à 32,000	79,237	2,495,536	1,818,277	453,985	41,188	1,297,070	922,492	233,329	
32,000 to-à 33,000	72,746	2,363,129	1,730,644	435,312	36,336	1,180,131	847,958	217,792	
33,000 to-à 34,000	62,278	2,084,844	1,537,738	388,610	35,192	1,178,489	851,086	218,647	
34,000 to-à 35,000	55,855	1,926,405	1,417,268	363,663	33,042	1,139,839	827,673	216,516	
35,000 to-à 37,500	120,194	4,351,343	3,242,215	837,473	73,437	2,660,657	1,950,992	511,918	
37,500 to-à 40,000	97,901	3,787,203	2,855,676	744,227	59,037	2,283,903	1,695,845	451,079	
40,000 to-à 45,000	126,080	5,328,445	4,053,185	1,069,136	90,261	3,819,355	2,867,824	782,496	
45,000 to-à 50,000	74,215	3,511,424	2,717,056	720,082	52,094	2,465,594	1,884,100	527,932	
50,000 to-à 60,000	74,493	4,042,813	3,186,609	853,489	50,970	2,765,034	2,158,199	603,770	
60,000 to-à 70,000	38,598	2,486,368	1,964,083	518,293	24,059	1,553,679	1,221,310	326,431	
70,000 to-à 80,000	20,350	1,520,201	1,210,088	328,889	13,900	1,038,592	815,103	234,808	
80,000 to-à 90,000	12,889	1,089,275	861,672	240,759	9,084	770,248	609,658	178,986	
90,000 to-à 100,000	9,280	879,020	696,611	204,292	5,971	566,220	442,016	146,288	
100,000 to-à 125,000	12,587	1,397,014	1,093,730	342,786	9,469	1,048,950	803,752	266,724	
125,000 to-à 150,000	7,387	1,008,373	779,354	255,872	5,239	711,728	551,803	193,572	
150,000 to-à 200,000	6,735	1,157,632	892,028	303,617	4,306	732,640	550,907	220,159	
200,000 to-à 250,000	2,923	648,835	484,343	172,853	1,405	313,819	228,901	91,081	
250,000 and over-et plus	5,257	2,629,257	1,898,071	765,807	2,480	1,113,416	743,729	340,174	
TOTAL	10,609,364	145,779,979	88,386,864	20,133,097	1,783,694	47,790,375	32,812,391	8,533,807	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

TAXED AS MARRIED-CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

	WITH NO DEPENDANT SANS PERSONNE À CHARGE				WITH ONE DEPENDANT AVEC 1 PERSONNE À CHARGE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
nder								
moins de \$ 5,000.....	97,945	170,021	629	11	44,733	69,148	114	
5,000 to-à 5,500.....	10,496	55,111	81		4,106	21,529	22	
5,500 to-à 6,000.....	12,048	69,335	634	18	4,466	25,708	112	2
6,000 to-à 6,500.....	13,323	83,469	614	10	4,130	25,810	137	2
6,500 to-à 7,000.....	17,497	118,126	2,556	93	4,951	33,343	622	16
7,000 to-à 7,500.....	18,176	131,808	2,321	43	5,468	39,621	848	47
7,500 to-à 8,000.....	19,370	150,071	5,174	118	5,954	46,154	1,619	45
8,000 to-à 8,500.....	18,679	154,370	9,637	161	6,892	56,863	3,408	64
8,500 to-à 9,000.....	19,972	174,989	14,591	228	7,602	66,423	4,101	116
9,000 to-à 9,500.....	20,495	189,592	22,887	478	8,276	76,566	6,378	125
9,500 to-à 10,000.....	20,547	200,592	29,252	922	8,324	81,288	11,078	190
10,000 to-à 10,500.....	21,306	218,323	36,341	1,729	9,212	94,357	16,447	609
10,500 to-à 11,000.....	21,684	232,860	43,351	2,523	9,295	99,805	18,997	739
11,000 to-à 11,500.....	21,434	241,190	49,882	3,441	8,916	100,315	20,707	960
11,500 to-à 12,000.....	21,980	258,025	60,713	5,138	8,822	103,570	24,513	1,604
12,000 to-à 12,500.....	20,640	252,665	66,935	6,103	8,246	100,862	26,580	1,957
12,500 to-à 13,000.....	22,340	284,728	75,029	7,197	8,679	110,606	31,036	3,017
13,000 to-à 13,500.....	23,081	305,816	90,488	10,126	8,351	110,518	34,398	3,677
13,500 to-à 14,000.....	19,523	268,292	85,620	10,202	8,796	120,995	40,983	5,003
14,000 to-à 14,500.....	20,641	293,861	100,032	13,047	9,129	130,044	47,218	6,168
14,500 to-à 15,000.....	19,690	290,555	105,720	14,523	8,308	122,455	45,845	6,391
15,000 to-à 15,500.....	18,603	283,620	108,550	15,867	8,250	125,688	48,295	6,942
15,500 to-à 16,000.....	17,286	272,171	111,020	17,618	8,565	135,021	54,021	8,159
16,000 to-à 16,500.....	18,317	297,706	123,963	19,499	8,636	140,181	56,398	8,428
16,500 to-à 17,000.....	19,345	323,871	140,985	23,408	10,511	176,096	76,047	12,438
17,000 to-à 17,500.....	17,672	304,722	135,429	23,039	9,023	155,770	69,813	12,213
17,500 to-à 18,000.....	17,146	304,202	140,133	24,333	9,509	168,737	78,014	13,359
18,000 to-à 18,500.....	18,643	340,271	162,225	28,778	8,700	158,646	73,916	13,168
18,500 to-à 19,000.....	18,205	341,295	164,828	29,965	9,319	174,604	83,096	14,353
19,000 to-à 19,500.....	18,148	349,433	173,019	32,372	10,088	194,182	95,181	17,124
19,500 to-à 20,000.....	17,004	335,720	167,118	31,393	7,500	148,098	71,966	13,059
20,000 to-à 20,500.....	16,901	341,969	175,040	33,432	8,815	178,489	90,979	17,332
20,500 to-à 21,000.....	16,990	352,675	185,144	35,811	9,341	193,814	98,016	18,179
21,000 to-à 21,500.....	16,678	354,186	188,267	36,703	9,717	206,369	106,796	20,391
21,500 to-à 22,000.....	16,141	350,848	188,193	37,205	9,196	200,016	105,504	21,104
22,000 to-à 22,500.....	17,070	379,673	206,931	41,033	8,646	192,350	106,690	20,832
22,500 to-à 23,000.....	15,967	363,283	196,760	39,206	7,476	170,086	91,508	17,667
23,000 to-à 23,500.....	14,985	348,324	196,795	40,063	9,148	212,596	116,842	23,231
23,500 to-à 24,000.....	14,996	356,075	200,158	40,754	8,602	204,261	114,870	23,202
24,000 to-à 24,500.....	15,401	373,342	216,111	44,849	9,403	228,081	129,219	26,232
24,500 to-à 25,000.....	13,930	344,738	204,955	42,658	8,405	207,991	120,060	25,023
25,000 to-à 26,000.....	27,966	712,934	418,204	89,482	17,477	445,611	261,069	54,820
26,000 to-à 27,000.....	27,174	719,841	430,969	92,441	17,676	468,192	276,125	59,667
27,000 to-à 28,000.....	24,423	671,359	410,091	89,713	15,591	428,824	256,657	56,485
28,000 to-à 29,000.....	24,573	699,910	434,875	96,661	16,312	465,119	285,982	63,423
29,000 to-à 30,000.....	21,786	642,255	404,159	91,265	13,704	404,676	249,841	56,678
30,000 to-à 31,000.....	18,830	574,160	364,753	83,231	15,551	474,128	302,914	69,746
31,000 to-à 32,000.....	20,220	637,025	409,553	96,012	12,840	403,910	258,950	60,070
32,000 to-à 33,000.....	18,047	586,671	384,832	93,719	12,346	401,167	259,220	61,512
33,000 to-à 34,000.....	15,046	504,396	329,234	80,464	13,310	445,954	293,192	70,738
34,000 to-à 35,000.....	15,898	548,178	362,546	87,568	11,385	392,837	257,133	62,235
35,000 to-à 37,500.....	32,193	1,166,094	784,480	197,799	21,859	792,790	531,168	131,072
37,500 to-à 40,000.....	24,593	950,710	654,278	170,345	17,570	679,758	465,375	118,705
40,000 to-à 45,000.....	35,504	1,504,096	1,055,368	280,879	28,190	1,193,663	829,980	220,449
45,000 to-à 50,000.....	19,491	923,496	660,450	179,714	15,493	732,466	529,498	145,587
50,000 to-à 60,000.....	23,291	1,260,673	923,420	265,630	13,795	748,864	554,090	159,872
60,000 to-à 70,000.....	9,502	613,939	470,294	140,548	6,601	425,078	321,689	95,534
70,000 to-à 80,000.....	5,034	374,657	287,785	88,646	3,459	258,348	193,496	58,245
80,000 to-à 90,000.....	3,428	289,573	220,675	70,736	1,912	161,979	125,885	39,897
90,000 to-à 100,000.....	1,922	181,033	139,765	47,130	1,159	109,202	87,304	29,838
100,000 to-à 125,000.....	2,613	289,686	222,538	74,883	1,817	200,954	153,896	54,965
125,000 to-à 150,000.....	1,080	147,619	112,951	40,638	751	103,157	79,950	29,345
150,000 to-à 200,000.....	1,228	207,379	156,359	57,866	680	116,427	85,351	34,441
200,000 to-à 250,000.....	330	73,557	55,078	18,818	180	39,593	26,869	12,036
250,000 and over-et plus.....	543	256,690	180,825	72,878	370	151,573	95,273	41,678
TOTAL.....	1,195,008	25,397,859	14,061,594	3,321,165	631,536	15,251,330	8,903,302	2,150,209

TABLE 6 (CONTINUED)

## ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS									
	WITH 2 DEPENDANTS AVEC 2 PERSONNES À CHARGE				WITH 3 DEPENDANTS AVEC 3 PERSONNES À CHARGE				
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
Under Moins de \$ 5,000	27,491	\$ 30,179	\$ 447	\$ 16	13,052	\$ 12,663	\$ 75	\$ 4	
\$ 5,000 to-à 5,500	2,810	14,649			1,464	7,640	4		
5,500 to-à 6,000	3,317	19,080	690	103	1,059	6,141			
6,000 to-à 6,500	3,111	19,384	21	1	1,240	7,783	208		20
6,500 to-à 7,000	3,819	25,816	113	1	1,257	8,541	4		
7,000 to-à 7,500	3,437	24,897	578	20	1,450	10,503	68		
7,500 to-à 8,000	5,078	39,321	649	6	1,393	10,785	12		
8,000 to-à 8,500	4,304	35,506	856	20	1,785	14,751	451		8
8,500 to-à 9,000	5,281	46,178	1,607	19	2,302	20,215	243		4
9,000 to-à 9,500	4,465	41,252	2,412	53	1,476	13,656	632		12
9,500 to-à 10,000	5,661	55,228	4,738	112	2,250	21,967	872		17
10,000 to-à 10,500	6,526	66,866	10,128	1,285	3,102	31,834	2,581		79
10,500 to-à 11,000	7,568	81,616	13,193	361	2,452	26,383	2,346		36
11,000 to-à 11,500	6,754	75,925	13,701	451	3,026	34,063	4,630		117
11,500 to-à 12,000	6,619	77,843	15,268	637	2,721	31,917	4,652		112
12,000 to-à 12,500	7,652	93,794	21,815	1,197	4,002	48,973	8,630		286
12,500 to-à 13,000	8,313	105,851	25,813	1,493	3,172	40,460	7,940		334
13,000 to-à 13,500	7,158	94,882	28,691	2,670	3,830	50,680	11,514		580
13,500 to-à 14,000	6,767	93,109	27,463	2,580	3,180	43,716	11,256		872
14,000 to-à 14,500	7,128	101,580	33,191	3,507	3,005	42,866	11,312		980
14,500 to-à 15,000	6,163	90,847	31,046	3,666	3,030	44,630	13,014		1,205
15,000 to-à 15,500	7,786	118,723	43,732	5,903	3,346	51,038	15,401		1,545
15,500 to-à 16,000	6,801	107,289	38,788	5,052	3,183	50,206	15,969		1,929
16,000 to-à 16,500	7,873	127,989	48,703	7,168	3,063	49,715	17,090		2,258
16,500 to-à 17,000	6,371	106,648	41,733	6,026	3,126	52,342	17,921		2,473
17,000 to-à 17,500	7,173	123,597	52,435	8,275	2,783	48,023	18,522		2,477
17,500 to-à 18,000	8,613	152,890	65,007	10,198	3,902	69,281	26,786		4,105
18,000 to-à 18,500	6,676	121,856	53,612	8,659	3,760	68,549	27,611		4,282
18,500 to-à 19,000	9,124	170,977	80,372	13,699	3,440	64,478	26,796		4,200
19,000 to-à 19,500	8,194	157,653	70,460	11,693	3,840	73,985	31,727		5,191
19,500 to-à 20,000	8,866	175,196	83,437	14,953	3,129	61,792	26,580		4,559
20,000 to-à 20,500	8,556	173,263	82,908	14,234	3,490	70,635	31,290		5,480
20,500 to-à 21,000	7,542	156,417	77,786	14,147	4,109	85,286	39,900		7,280
21,000 to-à 21,500	8,746	185,790	93,316	17,242	3,028	64,294	30,615		5,488
21,500 to-à 22,000	9,270	201,767	104,736	20,079	2,827	61,489	29,765		5,583
22,000 to-à 22,500	8,806	195,822	102,464	19,815	3,018	67,201	32,343		5,865
22,500 to-à 23,000	8,051	183,097	94,537	18,272	3,753	85,262	41,957		8,219
23,000 to-à 23,500	9,806	228,030	122,100	23,724	4,027	93,687	48,005		9,059
23,500 to-à 24,000	9,361	222,328	122,521	25,121	2,679	63,737	32,469		6,378
24,000 to-à 24,500	9,346	226,566	124,344	24,724	4,651	112,762	60,091		11,964
24,500 to-à 25,000	9,943	246,292	139,137	28,152	4,139	102,398	54,742		11,142
25,000 to-à 26,000	18,635	475,460	270,575	55,939	8,321	212,139	115,511		23,529
26,000 to-à 27,000	19,553	517,979	299,630	62,758	8,243	218,385	121,569		25,453
27,000 to-à 28,000	19,496	536,304	317,914	69,828	9,668	266,130	147,260		31,432
28,000 to-à 29,000	20,704	589,679	356,366	78,684	8,937	254,906	148,064		32,752
29,000 to-à 30,000	20,779	612,882	377,244	84,125	7,003	206,684	120,625		27,157
30,000 to-à 31,000	16,805	512,351	317,577	73,415	8,016	244,109	146,149		32,736
31,000 to-à 32,000	18,541	583,545	367,888	86,579	6,845	215,444	131,378		30,074
32,000 to-à 33,000	18,883	613,524	391,401	92,232	7,286	236,521	146,483		34,953
33,000 to-à 34,000	17,262	578,304	375,655	90,510	5,886	197,308	123,309		29,093
34,000 to-à 35,000	16,660	574,651	374,305	91,571	6,599	227,493	145,060		34,485
35,000 to-à 37,500	36,507	1,319,973	882,940	220,588	15,466	560,202	357,911		88,291
37,500 to-à 40,000	29,663	1,146,884	778,071	201,099	13,733	530,463	350,049		89,259
40,000 to-à 45,000	44,012	1,863,488	1,301,311	345,834	20,249	855,275	581,908		153,260
45,000 to-à 50,000	24,933	1,178,081	848,685	237,399	11,561	545,621	379,939		104,880
50,000 to-à 60,000	25,538	1,385,461	1,015,015	299,692	12,325	666,350	481,995		138,723
60,000 to-à 70,000	10,773	697,260	524,026	160,790	5,169	335,054	252,818		78,262
70,000 to-à 80,000	5,386	400,020	303,669	96,629	2,313	172,553	125,163		39,747
80,000 to-à 90,000	3,170	268,534	209,908	69,687	1,380	116,744	89,669		28,433
90,000 to-à 100,000	2,241	212,439	163,321	56,867	1,020	96,301	74,304		25,532
100,000 to-à 125,000	2,899	321,897	242,082	86,246	1,347	149,499	111,339		40,698
125,000 to-à 150,000	958	129,846	93,971	34,999	642	86,906	68,118		25,457
150,000 to-à 200,000	840	143,597	106,259	41,851	440	74,816	56,538		25,323
200,000 to-à 250,000	380	83,182	63,729	27,942	167	37,110	26,425		12,947
250,000 and over-et plus	400	171,242	113,317	53,763	220	89,899	52,320		27,080
TOTAL	681,338	19,532,578	11,969,403	3,034,358	292,369	8,522,238	5,059,926		1,293,701

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LES PERSONNES  
À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

	WITH 4 DEPENDANTS AVEC 4 PERSONNES À CHARGE				WITH 5 OR MORE DEPENDANTS AVEC 5 PERSONNES À CHARGE OU PLUS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
nder								
oins de \$ 5,000	4,506	2,692	4		2,695	4,527		
5,000 to-à 5,500	176	924			220	1,141		
5,500 to-à 6,000	495	2,851			350	2,018		
6,000 to-à 6,500	446	2,770			451	2,827		
6,500 to-à 7,000	370	2,483			152	1,020		
7,000 to-à 7,500	299	2,176	72	12	118	856		
7,500 to-à 8,000	586	4,557			102	774		
8,000 to-à 8,500	394	3,269			332	2,743		
8,500 to-à 9,000	613	5,354	96		409	3,562		
9,000 to-à 9,500	684	6,349			294	2,706		
9,500 to-à 10,000	635	6,204	282	1	217	2,106	21	
10,000 to-à 10,500	843	8,613	348	19	226	2,323		
10,500 to-à 11,000	891	9,551	244	5	192	2,074		
11,000 to-à 11,500	1,406	15,860	1,085	5	367	4,133	26	
11,500 to-à 12,000	982	11,555	1,127	11	422	4,969	382	10
12,000 to-à 12,500	1,080	13,236	2,175	104	599	7,345	221	2
12,500 to-à 13,000	1,220	15,593	2,435	67	532	6,798	623	10
13,000 to-à 13,500	1,082	14,353	2,495	91	366	4,820	549	9
13,500 to-à 14,000	863	11,887	2,393	134	334	4,586	656	
14,000 to-à 14,500	1,185	16,891	3,708	149	519	7,393	902	20
14,500 to-à 15,000	965	14,264	3,481	256	446	6,582	1,198	53
15,000 to-à 15,500	1,080	16,471	4,117	364	359	5,471	1,006	60
15,500 to-à 16,000	1,004	15,808	4,361	331	485	7,635	1,830	136
16,000 to-à 16,500	933	15,215	4,805	617	336	5,449	1,186	55
16,500 to-à 17,000	980	16,394	5,009	627	377	6,311	1,208	96
17,000 to-à 17,500	1,054	18,188	6,189	806	367	6,309	1,393	127
17,500 to-à 18,000	1,053	18,701	6,872	957	508	9,046	2,249	242
18,000 to-à 18,500	1,226	22,357	7,754	1,188	241	4,390	1,370	184
18,500 to-à 19,000	599	11,209	4,372	762	609	11,382	3,595	498
19,000 to-à 19,500	1,050	20,200	8,275	1,386	491	9,482	2,686	322
19,500 to-à 20,000	967	19,090	7,859	1,223	529	10,434	3,825	604
20,000 to-à 20,500	615	12,434	5,420	965	219	4,418	1,537	242
20,500 to-à 21,000	793	16,416	6,698	1,112	365	7,574	2,590	393
21,000 to-à 21,500	1,434	30,491	12,868	2,177	227	4,831	1,928	269
21,500 to-à 22,000	1,318	28,654	13,194	2,463	490	10,607	3,707	656
22,000 to-à 22,500	642	14,289	6,369	1,150	220	4,898	1,862	324
22,500 to-à 23,000	795	18,103	8,298	1,687	326	7,419	3,001	454
23,000 to-à 23,500	1,243	28,876	13,570	2,284	490	11,363	5,024	888
23,500 to-à 24,000	860	20,505	10,490	1,793	358	8,525	3,815	763
24,000 to-à 24,500	900	21,799	11,074	1,978	440	10,578	4,708	859
24,500 to-à 25,000	905	22,441	11,293	2,254	498	12,338	5,717	1,057
25,000 to-à 26,000	2,363	60,307	30,302	5,927	767	19,523	8,805	1,709
26,000 to-à 27,000	2,754	73,007	36,580	7,560	692	18,364	8,563	1,622
27,000 to-à 28,000	2,061	56,775	29,036	6,287	378	10,426	5,156	1,067
28,000 to-à 29,000	1,750	49,871	27,949	6,203	560	16,082	7,944	1,464
29,000 to-à 30,000	2,060	60,726	34,509	7,649	582	17,229	9,177	1,818
30,000 to-à 31,000	1,800	55,087	31,334	7,193	570	17,483	8,907	1,876
31,000 to-à 32,000	2,081	65,611	38,519	9,140	480	15,112	8,038	1,763
32,000 to-à 33,000	1,534	49,712	29,622	6,647	680	22,174	12,734	3,059
33,000 to-à 34,000	1,780	59,596	35,581	8,737	553	18,586	10,819	2,821
34,000 to-à 35,000	1,184	40,798	25,477	6,136	500	17,167	9,381	2,165
35,000 to-à 37,500	3,830	138,386	85,639	21,257	1,130	40,849	24,129	5,660
37,500 to-à 40,000	3,090	119,494	78,139	20,708	985	38,249	23,042	5,998
40,000 to-à 45,000	5,177	219,078	145,136	36,879	1,500	63,304	39,774	9,904
45,000 to-à 50,000	3,551	167,995	115,641	32,522	880	41,252	27,498	7,805
50,000 to-à 60,000	3,144	169,748	119,150	33,691	684	36,933	25,049	7,062
60,000 to-à 70,000	1,042	66,826	50,089	13,850	451	28,843	20,875	6,496
70,000 to-à 80,000	690	50,854	35,799	10,213	90	6,728	4,850	1,483
80,000 to-à 90,000	420	35,215	26,546	9,282	117	9,889	7,559	2,847
90,000 to-à 100,000	140	13,193	9,726	3,452	78	7,298	5,568	1,974
100,000 to-à 125,000	350	39,086	29,094	10,918	40	4,863	3,439	1,402
125,000 to-à 150,000	197	26,359	20,622	8,220	26	3,534	2,982	451
150,000 to-à 200,000	210	34,449	25,377	10,599	39	6,580	4,240	1,707
200,000 to-à 250,000	40	8,661	3,644	1,379	62	13,218	7,471	3,526
250,000 and over-et plus	63	31,634	21,912	10,167	40	13,181	6,088	2,066
TOTAL	80,471	2,246,159	1,264,252	321,593	29,160	720,630	350,903	86,077

TABLE 6A

## TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES									
WITH NO DEPENDANT SANS PERSONNE À CHARGE					WITH ONE OR MORE DEPENDANTS COMPTANT UNE OU PLUSIEURS PERSONNES À CHARGE				
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	
		\$	\$	\$			\$	\$	
Under									
Moins de \$ 2,000.....	1,445	334	5,315	1,137					
\$ 2,000 to-à 2,500.....	542	1,242	1,178	70	10	25	19		
2,500 to-à 3,000.....	305	849	872	95	50	143	1		
3,000 to-à 3,500.....	410	1,378	3,965	1,132	82	274	1,615		
3,500 to-à 4,000.....	964	3,713	2,058	264					
4,000 to-à 4,500.....	4,230	18,040	5,465	1,058	16	67	49		
4,500 to-à 5,000.....	10,669	50,670	5,877	379	135	642	115		
5,000 to-à 5,500.....	13,049	68,392	12,423	629	355	1,878	236		
5,500 to-à 6,000.....	16,470	95,144	24,022	1,116	450	2,596	187		
6,000 to-à 6,500.....	37,851	237,159	77,829	3,783	902	5,644	1,726		
6,500 to-à 7,000.....	106,106	718,820	241,162	11,711	1,683	11,451	2,704		
7,000 to-à 7,500.....	141,944	1,028,794	370,742	27,087	3,810	27,741	8,980		
7,500 to-à 8,000.....	157,264	1,218,350	468,159	42,603	4,961	38,529	11,818		
8,000 to-à 8,500.....	157,335	1,297,643	531,270	56,326	9,180	75,886	23,879		
8,500 to-à 9,000.....	156,527	1,369,149	591,502	70,113	11,300	98,972	33,934		
9,000 to-à 9,500.....	169,849	1,571,286	698,765	88,950	12,466	115,327	41,368		
9,500 to-à 10,000.....	169,943	1,656,285	752,274	102,297	12,791	124,533	45,775		
10,000 to-à 10,500.....	170,377	1,745,883	816,704	117,234	15,295	156,714	62,759		
10,500 to-à 11,000.....	173,769	1,867,533	896,578	134,395	15,299	164,472	68,927		
11,000 to-à 11,500.....	166,955	1,877,693	932,267	147,578	16,412	184,774	79,936		
11,500 to-à 12,000.....	162,543	1,909,839	980,898	160,219	18,384	216,150	95,486		
12,000 to-à 12,500.....	161,852	1,981,924	1,041,649	175,787	16,770	205,537	97,124		
12,500 to-à 13,000.....	160,168	2,042,167	1,106,351	192,749	17,954	228,829	110,552		
13,000 to-à 13,500.....	156,006	2,065,810	1,134,867	202,103	17,548	232,638	114,417		
13,500 to-à 14,000.....	142,188	1,954,903	1,101,535	203,003	18,914	260,036	131,672		
14,000 to-à 14,500.....	148,024	2,109,676	1,207,441	226,483	20,145	286,903	148,649		
14,500 to-à 15,000.....	145,576	2,146,738	1,252,400	240,336	21,077	310,894	166,257		
15,000 to-à 15,500.....	140,285	2,138,953	1,265,733	244,456	21,271	324,474	174,625		
15,500 to-à 16,000.....	138,025	2,173,983	1,308,773	256,469	20,537	323,216	178,283		
16,000 to-à 16,500.....	135,798	2,206,419	1,350,546	268,542	21,751	353,690	199,536		
16,500 to-à 17,000.....	130,802	2,190,725	1,352,871	273,098	22,498	377,033	215,605		
17,000 to-à 17,500.....	130,060	2,243,282	1,406,416	287,878	21,635	373,299	216,863		
17,500 to-à 18,000.....	125,719	2,231,277	1,402,073	286,355	23,366	414,618	246,053		
18,000 to-à 18,500.....	121,630	2,219,466	1,415,147	293,152	24,777	452,116	269,073		
18,500 to-à 19,000.....	115,044	2,156,114	1,388,606	290,923	26,096	489,284	294,991		
19,000 to-à 19,500.....	116,609	2,244,346	1,450,973	306,708	24,726	476,318	287,036		
19,500 to-à 20,000.....	103,303	2,039,883	1,327,669	283,225	26,500	523,327	324,079		
20,000 to-à 20,500.....	98,928	2,003,388	1,320,157	284,118	23,707	480,176	294,458		
20,500 to-à 21,000.....	98,683	2,047,217	1,360,254	294,515	24,305	504,293	315,519		
21,000 to-à 21,500.....	92,990	1,976,148	1,324,938	289,948	25,269	537,163	345,664		
21,500 to-à 22,000.....	89,580	1,948,351	1,307,681	287,204	23,228	504,899	326,013		
22,000 to-à 22,500.....	90,301	2,009,053	1,357,338	300,983	24,036	535,027	345,468		
22,500 to-à 23,000.....	83,495	1,899,638	1,288,634	285,499	23,449	533,640	349,759		
23,000 to-à 23,500.....	79,759	1,853,996	1,279,024	287,847	25,678	596,875	392,314		
23,500 to-à 24,000.....	77,657	1,844,092	1,266,808	286,205	24,289	576,617	381,589		
24,000 to-à 24,500.....	75,866	1,839,467	1,274,376	289,824	22,822	553,617	368,256		
24,500 to-à 25,000.....	73,450	1,817,530	1,266,613	291,801	23,201	574,156	382,082		
25,000 to-à 26,000.....	137,508	3,504,645	2,465,447	569,105	47,699	1,216,384	826,330		
26,000 to-à 27,000.....	128,021	3,390,950	2,400,451	565,026	48,689	1,290,576	883,659		
27,000 to-à 28,000.....	116,242	3,195,726	2,282,956	548,463	50,748	1,395,744	962,545		
28,000 to-à 29,000.....	109,014	3,107,019	2,229,855	542,102	48,951	1,394,844	973,410		
29,000 to-à 30,000.....	102,509	3,023,581	2,182,141	532,456	46,240	1,364,162	958,133		
30,000 to-à 31,000.....	85,629	2,610,097	1,906,875	479,415	43,605	1,329,729	947,160		
31,000 to-à 32,000.....	78,237	2,464,031	1,803,735	453,985	40,961	1,289,889	917,464		
32,000 to-à 33,000.....	71,921	2,336,299	1,718,046	435,312	36,167	1,174,625	844,407		
33,000 to-à 34,000.....	61,515	2,059,275	1,524,664	388,610	34,970	1,171,099	846,830		
34,000 to-à 35,000.....	55,009	1,897,230	1,402,424	363,663	32,947	1,136,560	825,794		
35,000 to-à 37,500.....	118,358	4,284,937	3,207,727	837,473	73,105	2,648,637	1,944,979		
37,500 to-à 40,000.....	96,422	3,729,996	2,819,117	744,227	58,618	2,267,671	1,683,843		
40,000 to-à 45,000.....	123,693	5,227,538	3,991,448	1,069,136	89,566	3,789,835	2,846,832		
45,000 to-à 50,000.....	71,970	3,405,372	2,641,891	720,082	51,583	2,441,279	1,865,169		
50,000 to-à 60,000.....	72,225	3,920,458	3,099,372	853,489	50,183	2,722,022	2,124,087		
60,000 to-à 70,000.....	37,773	2,433,233	1,938,167	518,293	23,627	1,526,113	1,199,756		
70,000 to-à 80,000.....	20,034	1,496,386	1,201,016	328,889	13,752	1,027,588	808,730		
80,000 to-à 90,000.....	12,664	1,070,257	853,009	240,759	8,971	760,699	603,180		
90,000 to-à 100,000.....	9,103	862,176	688,025	204,292	5,938	563,052	439,972		
100,000 to-à 125,000.....	12,281	1,362,468	1,080,322	342,786	9,351	1,035,277	798,640		
125,000 to-à 150,000.....	7,296	995,863	774,868	255,872	5,198	706,189	548,296		
150,000 to-à 200,000.....	6,670	1,146,223	890,181	303,617	4,290	730,042	549,958		
200,000 to-à 250,000.....	2,883	639,773	481,652	172,853	1,392	310,865	228,314		
250,000 and over-et plus.....	5,146	2,500,450	1,846,415	765,807	2,441	1,093,301	739,264		
TOTAL.....	6,392,468	130,786,723	86,408,004	20,133,097	1,538,125	46,640,654	32,522,329		8,533,8

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

TAXED AS MARRIED-CONTRIBUTABLES IMPOSÉS À TITRE DE MARIÉS

	WITH NO DEPENDANT SANS PERSONNE À CHARGE				WITH ONE DEPENDANT AVEC 1 PERSONNE À CHARGE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Under Moins de \$ 5,000.....	132	434	219	11				
5,000 to-à 5,500.....	111	624	226	18	16	88	44	2
5,500 to-à 6,000.....	85	530	197	10	48	308	56	2
6,000 to-à 6,500.....	494	3,381	1,022	93	199	1,316	270	16
6,500 to-à 7,000.....	442	3,204	759	43	147	1,067	407	47
7,000 to-à 7,500.....	1,029	8,008	1,748	118	275	2,142	638	45
7,500 to-à 8,000.....	1,594	13,139	2,515	161	341	2,814	694	64
8,000 to-à 8,500.....	1,965	17,243	3,733	228	988	8,646	1,637	116
8,500 to-à 9,000.....	3,376	31,280	7,579	478	1,025	9,471	1,807	125
9,000 to-à 9,500.....	4,940	48,389	13,070	922	1,318	12,886	2,946	190
9,500 to-à 10,000.....	8,431	86,530	23,254	1,729	2,160	22,242	7,033	609
10,000 to-à 10,500.....	10,265	110,175	30,645	2,523	4,076	43,888	11,021	739
10,500 to-à 11,000.....	10,577	119,177	36,174	3,441	4,464	50,231	12,963	960
11,000 to-à 11,500.....	13,793	161,936	51,560	5,138	5,514	64,784	18,547	1,604
11,500 to-à 12,000.....	14,333	175,458	57,856	6,103	6,550	80,175	23,532	1,957
12,000 to-à 12,500.....	15,337	195,400	64,635	7,197	7,065	90,069	28,292	3,017
12,500 to-à 13,000.....	17,855	236,698	82,188	10,126	7,530	99,606	32,857	3,677
13,000 to-à 13,500.....	16,009	220,025	78,876	10,202	8,367	115,097	40,356	5,003
13,500 to-à 14,000.....	18,413	262,141	95,887	13,047	8,570	122,079	46,211	6,168
14,000 to-à 14,500.....	18,147	267,832	102,940	14,523	7,746	114,179	44,514	6,391
14,500 to-à 15,000.....	17,477	266,439	106,439	15,867	7,833	119,339	47,458	6,942
15,000 to-à 15,500.....	16,456	259,106	109,440	17,618	8,379	132,100	53,605	8,159
15,500 to-à 16,000.....	17,663	287,077	122,375	19,499	8,315	134,957	55,335	8,428
16,000 to-à 16,500.....	18,730	313,611	139,451	23,408	10,335	173,151	75,818	12,438
16,500 to-à 17,000.....	17,275	297,876	134,477	23,039	8,871	153,145	69,524	12,213
17,000 to-à 17,500.....	16,733	296,894	138,652	24,333	9,331	165,584	77,678	13,359
17,500 to-à 18,000.....	18,457	336,878	161,576	28,778	8,549	155,888	73,269	13,168
18,000 to-à 18,500.....	17,955	336,611	164,033	29,965	9,181	172,013	82,765	14,353
18,500 to-à 19,000.....	17,926	345,159	171,995	32,372	9,946	191,440	94,579	17,124
19,000 to-à 19,500.....	16,713	329,979	165,995	31,393	7,403	146,171	71,716	13,059
19,500 to-à 20,000.....	16,661	337,127	174,191	33,432	8,729	176,749	90,829	17,332
20,000 to-à 20,500.....	16,792	348,566	184,245	35,811	9,281	192,569	97,552	18,179
20,500 to-à 21,000.....	16,541	351,264	187,579	36,703	9,622	204,346	106,301	20,391
21,000 to-à 21,500.....	16,017	348,154	187,699	37,205	9,118	198,321	105,064	21,104
21,500 to-à 22,000.....	16,986	377,807	206,660	41,033	8,597	191,261	106,549	20,832
22,000 to-à 22,500.....	15,857	360,787	196,379	39,206	7,429	169,013	91,107	17,667
22,500 to-à 23,000.....	14,875	345,767	195,998	40,063	9,136	212,316	116,833	23,231
23,000 to-à 23,500.....	14,896	353,704	199,093	40,754	8,585	203,857	114,861	23,202
23,500 to-à 24,000.....	15,284	370,497	215,071	44,849	9,354	226,896	128,874	26,232
24,000 to-à 24,500.....	13,830	342,255	203,561	42,658	8,346	206,527	119,802	25,023
24,500 to-à 25,000.....	27,877	710,666	417,718	89,482	17,366	442,784	260,098	54,820
25,000 to-à 26,000.....	27,010	715,503	429,309	92,441	17,554	464,980	274,220	59,667
26,000 to-à 27,000.....	24,250	666,589	408,064	89,713	15,485	425,919	255,550	56,485
27,000 to-à 28,000.....	24,346	693,452	433,465	96,661	16,228	462,728	284,547	63,423
28,000 to-à 29,000.....	21,669	638,806	402,754	91,265	13,626	402,365	249,755	56,678
29,000 to-à 30,000.....	18,714	570,638	362,911	83,231	15,511	472,909	302,504	69,746
30,000 to-à 31,000.....	20,163	635,225	408,561	96,012	12,826	403,473	258,818	60,070
31,000 to-à 32,000.....	17,983	584,583	383,806	93,719	12,336	400,841	259,150	61,512
32,000 to-à 33,000.....	14,945	501,013	327,526	80,464	13,286	445,150	293,119	70,738
33,000 to-à 34,000.....	15,815	545,307	360,875	87,568	11,360	391,976	256,786	62,235
34,000 to-à 35,000.....	32,081	1,161,995	782,475	197,799	21,833	791,839	530,736	131,072
35,000 to-à 37,500.....	24,500	947,122	652,545	170,345	17,453	675,181	463,436	118,705
37,500 to-à 40,000.....	35,290	1,494,987	1,049,614	280,879	28,075	1,188,834	826,785	220,449
40,000 to-à 45,000.....	19,335	916,117	655,571	179,714	15,399	727,974	526,496	145,587
45,000 to-à 50,000.....	23,088	1,249,686	915,446	265,630	13,677	742,434	550,494	159,872
50,000 to-à 60,000.....	9,432	609,489	467,555	140,548	6,451	415,535	314,481	95,534
60,000 to-à 70,000.....	4,957	369,079	283,822	88,646	3,437	256,685	192,676	58,245
70,000 to-à 80,000.....	3,334	281,601	217,197	70,736	1,875	158,947	124,177	39,897
80,000 to-à 90,000.....	1,901	179,065	138,656	47,130	1,134	106,870	85,507	29,838
90,000 to-à 100,000.....	2,581	286,054	221,467	74,883	1,807	199,877	153,202	54,965
100,000 to-à 125,000.....	1,070	146,667	112,381	40,638	736	101,153	78,857	29,345
125,000 to-à 150,000.....	1,211	204,339	155,572	57,866	670	114,666	85,121	34,441
150,000 to-à 200,000.....	320	71,413	54,772	18,818	170	38,403	26,691	12,036
200,000 to-à 250,000.....	531	246,189	177,572	72,878	360	148,466	94,962	41,678
250,000 and over-et plus.....								
TOTAL.....	862,864	22,992,785	13,839,627	3,321,165	501,407	14,346,725	8,801,516	2,150,209

TABLE 6A (CONTINUED)

## TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS									
WITH 2 DEPENDANTS AVEC 2 PERSONNES À CHARGE					WITH 3 DEPENDANTS AVEC 3 PERSONNES À CHARGE				
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$			\$	\$	\$
Under Moins de \$ 5,000.....	154	493	327	16	16	71	44	4	4
\$ 5,000 to-à 5,500.....	61	338	688	103					
5,500 to-à 6,000.....					50	300	208	20	20
6,000 to-à 6,500.....	65	441	43	1	50	336	4		
6,500 to-à 7,000.....	95	700	197	20	39	281	14		
7,000 to-à 7,500.....	145	1,133	157	6					
7,500 to-à 8,000.....	132	1,097	212	20	100	843	143	8	8
8,000 to-à 8,500.....	227	1,979	347	19	60	529	77	4	4
8,500 to-à 9,000.....	447	4,133	706	53	87	820	209	12	12
9,000 to-à 9,500.....	989	9,679	1,710	112	127	1,223	257	17	17
9,500 to-à 10,000.....	1,420	14,492	5,618	1,285	468	4,801	1,104	79	79
10,000 to-à 10,500.....	2,040	22,080	5,320	361	338	3,644	633	36	36
10,500 to-à 11,000.....	2,600	29,259	7,295	451	723	8,176	1,789	117	117
11,000 to-à 11,500.....	3,184	37,477	8,889	637	483	5,704	1,417	112	112
11,500 to-à 12,000.....	4,311	52,821	14,256	1,197	1,424	17,411	4,044	286	286
12,000 to-à 12,500.....	5,641	71,864	19,397	1,493	1,538	19,681	4,578	334	334
12,500 to-à 13,000.....	6,022	79,851	25,845	2,670	2,493	33,048	8,254	580	580
13,000 to-à 13,500.....	5,819	80,056	25,283	2,580	2,303	31,701	9,110	872	872
13,500 to-à 14,000.....	6,501	92,659	31,556	3,507	2,161	30,866	9,383	980	980
14,000 to-à 14,500.....	5,636	83,077	30,010	3,666	2,610	38,453	12,027	1,205	1,205
14,500 to-à 15,000.....	7,426	113,247	42,756	5,903	2,937	44,801	14,100	1,545	1,545
15,000 to-à 15,500.....	6,514	102,766	38,044	5,052	2,847	44,913	15,017	1,929	1,929
15,500 to-à 16,000.....	7,566	123,000	47,997	7,168	2,901	47,083	16,688	2,258	2,258
16,000 to-à 16,500.....	6,007	100,566	40,907	6,026	2,894	48,441	17,503	2,473	2,473
16,500 to-à 17,000.....	6,958	119,884	52,009	8,275	2,632	45,415	17,944	2,477	2,477
17,000 to-à 17,500.....	8,393	148,972	64,616	10,198	3,720	66,053	26,175	4,105	4,105
17,500 to-à 18,000.....	6,440	117,557	52,612	8,659	3,627	66,117	26,841	4,282	4,282
18,000 to-à 18,500.....	8,953	167,773	79,570	13,699	3,295	61,753	26,094	4,200	4,200
18,500 to-à 19,000.....	8,018	154,271	69,644	11,693	3,756	72,375	31,619	5,191	5,191
19,000 to-à 19,500.....	8,761	173,127	83,064	14,953	3,007	59,390	25,909	4,559	4,559
19,500 to-à 20,000.....	8,444	170,985	82,106	14,234	3,416	69,134	31,034	5,480	5,480
20,000 to-à 20,500.....	7,485	155,241	77,741	14,147	4,031	83,672	39,616	7,280	7,280
20,500 to-à 21,000.....	8,664	184,047	92,568	17,242	2,886	61,286	29,615	5,488	5,488
21,000 to-à 21,500.....	9,194	200,113	104,492	20,079	2,764	60,123	29,574	5,583	5,583
21,500 to-à 22,000.....	8,655	192,475	100,993	19,815	2,940	65,461	31,699	5,865	5,865
22,000 to-à 22,500.....	7,947	180,725	94,317	18,272	3,734	84,830	41,913	8,219	8,219
22,500 to-à 23,000.....	9,714	225,897	121,522	23,724	3,952	91,941	47,534	9,059	9,059
23,000 to-à 23,500.....	9,276	220,306	122,218	25,121	2,601	61,887	32,104	6,378	6,378
23,500 to-à 24,000.....	9,211	223,294	123,163	24,724	4,581	111,060	59,489	11,964	11,964
24,000 to-à 24,500.....	9,819	243,223	138,107	28,152	4,063	100,520	54,073	11,142	11,142
24,500 to-à 25,000.....	18,382	468,984	268,653	55,939	8,191	208,830	114,282	23,529	23,529
25,000 to-à 25,500.....	19,397	513,841	297,961	62,758	7,979	211,415	118,788	25,453	25,453
25,500 to-à 26,000.....	19,406	533,806	317,495	69,828	9,580	263,713	146,322	31,432	31,432
26,000 to-à 26,500.....	20,665	588,564	356,013	78,684	8,849	252,409	147,898	32,752	32,752
26,500 to-à 27,000.....	20,619	608,158	375,350	84,125	6,988	206,241	120,513	27,157	27,157
27,000 to-à 27,500.....	16,774	511,406	317,369	73,415	7,929	241,436	145,651	32,736	32,736
27,500 to-à 28,000.....	18,449	580,645	367,415	86,579	6,795	213,879	130,806	30,074	30,074
28,000 to-à 28,500.....	18,788	610,418	389,674	92,232	7,253	235,448	145,946	34,953	34,953
28,500 to-à 29,000.....	17,206	576,433	374,539	90,510	5,860	196,444	123,085	29,093	29,093
29,000 to-à 29,500.....	16,580	571,887	373,206	91,571	6,588	227,114	144,973	34,485	34,485
29,500 to-à 30,000.....	36,430	1,317,181	881,737	220,588	15,377	556,953	356,264	88,291	88,291
30,000 to-à 30,500.....	29,549	1,142,438	775,524	201,099	13,634	526,620	348,072	89,259	89,259
30,500 to-à 31,000.....	43,890	1,858,349	1,298,477	345,834	20,214	853,811	581,084	153,260	153,260
31,000 to-à 31,500.....	24,821	1,172,716	846,267	237,399	11,465	541,073	377,990	104,880	104,880
31,500 to-à 32,000.....	25,375	1,376,604	1,009,738	299,692	12,211	660,109	477,982	138,723	138,723
32,000 to-à 32,500.....	10,604	686,301	516,821	160,790	5,116	331,706	250,019	78,262	78,262
32,500 to-à 33,000.....	5,302	393,673	299,859	96,629	2,237	166,766	124,209	39,747	39,747
33,000 to-à 33,500.....	3,170	268,452	209,908	69,687	1,370	116,044	89,371	28,433	28,433
33,500 to-à 34,000.....	2,189	207,438	161,454	56,867	1,010	95,918	74,061	25,532	25,532
34,000 to-à 34,500.....	2,823	313,588	237,871	86,246	1,306	145,181	108,594	40,698	40,698
34,500 to-à 35,000.....	928	125,849	93,185	34,999	617	83,514	66,502	25,457	25,457
35,000 to-à 35,500.....	830	142,306	106,250	41,851	440	74,258	56,538	25,323	25,323
35,500 to-à 36,000.....	380	82,967	63,726	27,942	167	37,110	26,425	12,947	12,947
36,000 to-à 36,500.....	390	170,128	112,797	53,763	210	87,452	52,318	27,080	27,080
TOTAL.....	581,884	18,723,244	11,857,600	3,034,358	243,049	8,077,647	4,995,546	1,293,701	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



# **DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU**

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

TAXED AS MARRIED - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS

	WITH 4 DEPENDANTS AVEC 4 PERSONNES À CHARGE				WITH 5 OR MORE DEPENDANTS AVEC 5 PERSONNES À CHARGE OU PLUS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Under moins de \$ 5,000.....	24	\$ 78	\$	\$		\$	\$	\$
\$ 5,000 to-à 5,500.....								
5,500 to-à 6,000.....								
6,000 to-à 6,500.....								
6,500 to-à 7,000.....								
7,000 to-à 7,500.....	16	113	72	12				
7,500 to-à 8,000.....								
8,000 to-à 8,500.....								
8,500 to-à 9,000.....								
9,000 to-à 9,500.....								
9,500 to-à 10,000.....	38	363	18	1				
10,000 to-à 10,500.....	59	613	170	19				
10,500 to-à 11,000.....	109	1,181	149	5				
11,000 to-à 11,500.....	177	2,002	255	5				
11,500 to-à 12,000.....	150	1,776	289	11	93	1,091	188	10
12,000 to-à 12,500.....	377	4,592	1,042	104	94	1,158	69	2
12,500 to-à 13,000.....	334	4,263	1,125	67	100	1,284	203	10
13,000 to-à 13,500.....	416	5,532	1,216	91	136	1,798	176	9
13,500 to-à 14,000.....	483	6,660	1,623	134	58	793	115	
14,000 to-à 14,500.....	737	10,508	2,547	149	147	2,090	328	20
14,500 to-à 15,000.....	734	10,861	2,894	256	106	1,579	445	53
15,000 to-à 15,500.....	894	13,638	3,575	364	159	2,424	565	60
15,500 to-à 16,000.....	798	12,576	3,686	331	308	4,849	1,430	136
16,000 to-à 16,500.....	813	13,264	4,506	617	212	3,434	857	55
16,500 to-à 17,000.....	880	14,720	4,665	627	255	4,266	975	96
17,000 to-à 17,500.....	947	16,347	5,811	806	247	4,244	1,027	127
17,500 to-à 18,000.....	989	17,564	6,623	957	413	7,361	2,109	242
18,000 to-à 18,500.....	1,140	20,786	7,670	1,188	209	3,806	1,258	184
18,500 to-à 19,000.....	565	10,572	4,309	762	527	9,853	3,483	498
19,000 to-à 19,500.....	992	19,081	7,917	1,386	420	8,110	2,513	322
19,500 to-à 20,000.....	910	17,971	7,450	1,223	497	9,806	3,665	604
20,000 to-à 20,500.....	598	12,090	5,387	965	206	4,153	1,500	242
20,500 to-à 21,000.....	770	15,939	6,666	1,112	311	6,454	2,352	393
21,000 to-à 21,500.....	1,383	29,402	12,838	2,177	200	4,262	1,722	269
21,500 to-à 22,000.....	1,242	27,003	12,588	2,463	490	10,563	3,706	656
22,000 to-à 22,500.....	612	13,623	6,261	1,150	210	4,698	1,794	324
22,500 to-à 23,000.....	773	17,605	8,068	1,687	297	6,758	2,837	454
23,000 to-à 23,500.....	1,168	27,129	12,989	2,284	480	11,223	5,018	888
23,500 to-à 24,000.....	860	20,410	10,477	1,793	342	8,143	3,708	763
24,000 to-à 24,500.....	890	21,654	11,055	1,978	430	10,433	4,671	859
24,500 to-à 25,000.....	859	21,303	10,814	2,254	437	10,833	4,927	1,057
25,000 to-à 26,000.....	2,327	59,383	29,951	5,927	725	18,448	8,286	1,709
26,000 to-à 27,000.....	2,560	67,863	35,405	7,560	668	17,725	8,272	1,622
27,000 to-à 28,000.....	2,043	56,287	28,914	6,287	331	9,129	4,625	1,067
28,000 to-à 29,000.....	1,740	49,728	27,926	6,203	560	15,855	7,844	1,464
29,000 to-à 30,000.....	2,060	60,578	34,506	7,649	551	16,316	8,875	1,818
30,000 to-à 31,000.....	1,800	54,996	31,332	7,193	570	17,235	8,778	1,876
31,000 to-à 32,000.....	2,062	65,016	38,434	9,140	480	14,987	8,037	1,763
32,000 to-à 33,000.....	1,524	49,388	29,545	6,647	680	22,044	12,732	3,059
33,000 to-à 34,000.....	1,780	59,496	35,581	8,737	553	18,586	10,819	2,821
34,000 to-à 35,000.....	1,163	40,077	25,028	6,136	490	17,064	9,371	2,165
35,000 to-à 37,500.....	3,820	138,064	85,562	21,257	1,106	39,978	23,797	5,660
37,500 to-à 40,000.....	3,090	119,454	78,139	20,708	985	38,249	23,042	5,998
40,000 to-à 45,000.....	5,117	216,576	143,428	36,879	1,500	63,224	39,772	9,904
45,000 to-à 50,000.....	3,510	166,069	114,397	32,522	870	40,912	27,256	7,805
50,000 to-à 60,000.....	3,120	168,448	118,280	33,691	684	36,933	25,049	7,062
60,000 to-à 70,000.....	1,028	65,878	49,310	13,850	451	28,843	20,875	6,496
70,000 to-à 80,000.....	680	50,623	35,602	10,213	90	6,580	4,754	1,483
80,000 to-à 90,000.....	410	34,791	26,546	9,282	117	9,889	7,559	2,847
90,000 to-à 100,000.....	127	12,007	9,516	3,452	78	7,298	5,568	1,974
100,000 to-à 125,000.....	350	39,086	29,094	10,918	40	4,371	3,431	1,402
125,000 to-à 150,000.....	197	26,359	20,622	8,220	26	3,534	2,982	451
150,000 to-à 200,000.....	200	33,969	25,377	10,599	39	6,580	4,240	1,707
200,000 to-à 250,000.....	30	7,951	3,635	1,379	52	11,117	7,099	3,526
250,000 and over-et plus.....	63	31,634	21,912	10,167	30	12,767	5,924	2,066
TOTAL.....	62,551	2,084,984	1,242,804	321,593	19,052	623,130	340,629	86,077

TABLE 6B

## ALL RETURNS BY MARITAL STATUS, SEX AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-MALES - CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES-HOMMES

	SINGLE CÉLIBATAIRES		MARRIED MARIÉS		WIDOWED OR DIVORCED VEUF OU DIVORCÉS		UNSTATED NON INDiqué	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
Under		\$		\$		\$		
Moins de \$ 1,500.....	150,296	54,849	60,765	152,578	25,275	10,605	4,772	3,800
\$ 1,500 to-à 2,000.....	51,748	90,985	10,863	19,058	3,951	6,970	1,702	2,886
2,000 to-à 3,000.....	108,076	270,596	24,568	61,357	8,753	22,058	3,156	7,880
3,000 to-à 4,000.....	116,528	408,301	34,923	121,544	14,673	50,620	3,141	10,573
4,000 to-à 5,000.....	120,581	543,305	40,305	181,596	15,462	69,741	3,155	14,278
5,000 to-à 6,000.....	121,197	667,540	50,156	276,961	18,195	100,079	3,615	19,825
6,000 to-à 7,000.....	122,045	791,631	63,744	414,458	18,927	122,996	2,544	16,476
7,000 to-à 8,000.....	106,717	799,204	67,472	505,828	18,994	142,765	3,056	22,805
8,000 to-à 9,000.....	96,379	818,699	69,651	592,211	17,575	149,226	2,516	21,314
9,000 to-à 10,000.....	94,708	898,368	69,529	660,277	18,643	177,185	1,338	12,623
10,000 to-à 12,500.....	196,258	2,198,121	181,367	2,038,845	41,756	468,343	3,265	36,692
12,500 to-à 15,000.....	162,059	2,220,482	168,654	2,318,065	34,208	469,245	3,164	42,846
15,000 to-à 17,500.....	134,928	2,186,920	175,687	2,855,382	32,346	524,676	3,425	55,895
17,500 to-à 20,000.....	108,661	2,032,735	193,427	3,625,835	30,121	563,665	2,322	43,632
20,000 to-à 25,000.....	173,969	3,896,907	390,670	8,793,632	60,761	1,367,022	4,289	96,378
25,000 to-à 30,000.....	124,644	3,406,520	381,044	10,463,640	50,872	1,393,480	3,392	92,816
30,000 to-à 35,000.....	71,454	2,301,674	291,335	9,427,107	38,306	1,237,176	2,247	72,871
35,000 to-à 40,000.....	39,246	1,462,870	204,220	7,624,922	25,640	956,663	1,185	44,721
40,000 to-à 50,000.....	29,976	1,322,854	216,571	9,569,798	26,056	1,150,073	1,312	57,982
50,000 and over-et plus.....	22,001	1,673,178	214,710	19,021,191	24,562	2,184,121	1,428	138,880
TOTAL.....	2,151,471	28,045,738	2,909,661	78,419,128	525,076	11,145,496	55,024	811,055

TAXED AS SINGLE-FEMALES - CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES-FEMMES

	SINGLE CÉLIBATAIRES		MARRIED MARIÉS		WIDOWED OR DIVORCED VEUF OU DIVORCÉS		UNSTATED NON INDiqué	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
Under		\$		\$		\$		
Moins de \$ 1,500.....	181,800	90,611	1,008,643	185,104	110,195	30,265	9,130	2,696
\$ 1,500 to-à 2,000.....	43,227	75,785	76,117	132,064	13,726	23,853	1,546	2,664
2,000 to-à 3,000.....	93,892	235,037	143,659	358,311	29,263	72,430	3,253	8,123
3,000 to-à 4,000.....	103,615	361,613	152,140	529,735	56,336	193,102	3,400	11,857
4,000 to-à 5,000.....	99,547	446,644	150,452	677,200	47,001	212,249	3,374	15,191
5,000 to-à 6,000.....	98,706	541,124	163,398	897,093	49,720	273,542	2,893	15,878
6,000 to-à 7,000.....	82,407	534,602	177,239	1,149,145	48,933	317,478	2,651	17,363
7,000 to-à 8,000.....	78,510	587,181	164,107	1,228,989	47,030	352,505	2,793	20,836
8,000 to-à 9,000.....	69,966	594,313	146,875	1,246,627	46,095	391,554	1,413	12,055
9,000 to-à 10,000.....	60,772	576,425	142,018	1,347,105	41,758	395,961	2,025	19,083
10,000 to-à 12,500.....	132,801	1,489,906	331,788	3,723,268	88,123	988,414	3,655	40,470
12,500 to-à 15,000.....	123,063	1,690,015	297,426	4,084,711	74,379	1,021,134	2,967	40,302
15,000 to-à 17,500.....	109,536	1,779,661	271,630	4,406,201	62,573	1,016,530	2,942	47,680
17,500 to-à 20,000.....	90,901	1,701,298	228,009	4,262,533	57,815	1,082,742	3,026	56,081
20,000 to-à 25,000.....	114,204	2,545,416	286,738	6,379,151	77,484	1,723,519	2,471	54,513
25,000 to-à 30,000.....	72,735	1,986,550	166,032	4,529,702	43,469	1,189,396	1,521	41,891
30,000 to-à 35,000.....	35,900	1,155,993	82,559	2,655,020	23,987	774,890	773	24,777
35,000 to-à 40,000.....	17,890	666,753	46,035	1,718,638	16,069	598,035	284	10,505
40,000 to-à 50,000.....	15,936	701,808	38,753	1,705,755	13,830	607,127	216	9,421
50,000 and over-et plus.....	9,115	654,755	30,169	2,421,002	14,881	1,336,909	516	43,077
TOTAL.....	1,634,523	18,415,491	4,103,787	43,637,353	962,667	12,601,635	50,849	494,457

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

TAXED AS MARRIED-MALES - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS-HOMMES

	SINGLE CÉLIBATAIRES		MARRIED MARIÉS		WIDOWED OR DIVORCED VEUF OU DIVORCÉS		UNSTATED NON INDIQUÉ	
	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
der		\$		\$		\$		\$
ins de \$ 3,000 .....	1,154	790	43,280	50,282 -	2,792	2,899 -	28	67 -
0,000 to-à 4,000 .....	306	1,081	16,584	58,312	947	3,325		
0,000 to-à 5,000 .....	337	1,512	21,250	96,030	989	4,444	50	217
0,000 to-à 6,000 .....	519	2,889	27,073	149,105	1,091	6,027		
0,000 to-à 7,000 .....	942	6,145	32,923	215,050	1,704	11,085	95	612
0,000 to-à 8,000 .....	1,557	11,733	39,450	295,944	1,788	13,576	15	108
0,000 to-à 9,000 .....	1,483	12,585	43,405	369,929	2,087	17,878	40	353
0,000 to-à 10,000 .....	2,040	19,448	48,957	465,880	2,765	26,470		
0,000 to-à 12,500 .....	5,407	60,530	142,683	1,607,016	6,713	75,062	88	946
0,000 to-à 15,000 .....	4,172	57,119	145,184	1,990,140	6,846	94,602	59	812
0,000 to-à 17,500 .....	5,117	82,871	132,370	2,150,957	6,463	105,187	13	220
0,000 to-à 20,000 .....	4,921	91,644	140,108	2,626,500	6,734	126,272	57	1,075
0,000 to-à 25,000 .....	7,496	168,320	293,292	6,608,226	13,936	314,656	106	2,258
0,000 to-à 30,000 .....	6,075	166,767	301,720	8,283,755	14,610	400,259	255	6,837
0,000 to-à 35,000 .....	3,612	115,753	246,969	8,007,409	13,973	452,004	176	5,507
0,000 to-à 40,000 .....	1,811	66,964	180,295	6,727,600	7,406	276,755		
0,000 to-à 50,000 .....	1,664	73,463	190,097	8,390,300	9,302	409,592	23	991
0,000 and over-et plus .....	1,017	68,903	151,424	11,206,166	7,840	614,338	95	5,647
TOTAL .....	49,630	1,008,515	2,197,064	59,198,037	107,986	2,948,633	1,100	25,514

TAXED AS MARRIED-FEMALES - CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS-FEMMES

	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu	Number Nombre	Income Revenu
der		\$		\$		\$		\$
ins de \$ 3,000 .....	24,798	19,594	15,691	13,734	37,796	42,052	455	529
0,000 to-à 4,000 .....	1,405	4,836	3,386	11,813	7,333	25,612	55	207
0,000 to-à 5,000 .....	1,535	6,877	3,469	15,704	6,767	30,360	15	68
0,000 to-à 6,000 .....	1,700	9,345	3,511	19,388	7,113	39,373		
0,000 to-à 7,000 .....	2,502	16,402	4,380	28,626	8,201	53,450		
0,000 to-à 8,000 .....	3,106	23,329	5,608	42,398	9,842	73,935	65	501
0,000 to-à 9,000 .....	3,199	27,271	6,945	58,993	11,271	96,033	135	1,179
0,000 to-à 10,000 .....	2,944	27,869	5,329	50,506	11,283	107,278		
0,000 to-à 12,500 .....	8,134	91,152	17,721	199,692	28,069	314,760	150	1,689
0,000 to-à 15,000 .....	6,617	90,884	14,828	203,831	30,027	411,461	63	813
0,000 to-à 17,500 .....	6,553	106,144	14,725	240,216	29,345	476,369	102	1,706
0,000 to-à 20,000 .....	5,400	100,820	13,509	252,668	30,243	567,134	107	2,023
0,000 to-à 25,000 .....	7,886	175,638	16,117	361,260	47,056	1,047,233	200	4,261
0,000 to-à 30,000 .....	3,649	99,150	10,226	280,153	25,380	692,485	77	2,174
0,000 to-à 35,000 .....	1,392	44,619	5,164	166,293	16,057	518,926	81	2,489
0,000 to-à 40,000 .....	599	21,999	2,979	110,798	7,478	277,966	50	1,769
0,000 to-à 50,000 .....	317	14,113	2,043	88,943	7,095	310,415		
0,000 and over-et plus .....	183	11,683	1,002	79,266	3,619	268,800	14	982
TOTAL .....	81,919	891,725	146,633	2,224,283	323,975	5,353,640	1,575	20,446

TABLE 7

## ALL RETURNS BY PROVINCE AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

		NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-EDOUARD			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>									
Under	\$		\$		\$		\$		\$
<i>Moins de</i> \$2,000.....		100	272	216	15				
\$2,000 to-à 3,000.....		104	411	6		34	135	3	
3,000 to-à 4,000.....		4,813	22,286	1,963	70	1,168	5,422	428	13
4,000 to-à 5,000.....									
Under	\$								
<i>Moins de</i> \$5,000.....		5,017	22,968	2,184	85	1,202	5,557	431	13
\$5,000 to-à 6,000.....		9,132	50,241	9,210	386	2,281	12,580	2,248	79
6,000 to-à 7,000.....		10,459	67,805	18,892	1,342	2,787	18,165	4,980	315
7,000 to-à 8,000.....		9,879	74,052	24,313	2,733	2,863	21,488	7,237	764
8,000 to-à 9,000.....		10,876	92,479	33,716	4,812	3,260	27,666	10,645	1,464
9,000 to-à 10,000.....		11,078	105,190	39,089	6,246	2,943	27,987	11,381	1,735
5,000 to-à 10,000.....		51,424	389,767	125,219	15,519	14,134	107,887	36,491	4,355
10,000 to-à 11,000.....		10,243	107,358	44,311	7,730	3,137	32,845	12,839	2,042
11,000 to-à 12,000.....		8,440	96,859	41,486	7,756	2,859	32,822	14,961	2,623
12,000 to-à 13,000.....		9,250	115,436	51,925	10,090	2,866	35,787	17,157	3,243
13,000 to-à 14,000.....		8,690	117,330	55,777	11,421	1,613	21,710	10,732	2,114
14,000 to-à 15,000.....		8,134	118,151	58,989	12,757	1,900	27,568	13,955	2,787
10,000 to-à 15,000.....		44,757	555,134	252,488	49,754	12,375	150,732	69,644	12,810
15,000 to-à 16,000.....		7,914	122,481	63,730	14,212	2,005	31,106	16,866	3,575
16,000 to-à 17,000.....		7,624	125,732	70,121	16,280	2,061	34,125	18,837	4,082
17,000 to-à 18,000.....		7,224	126,318	68,194	15,843	1,512	26,526	14,734	3,240
18,000 to-à 19,000.....		5,317	98,429	56,782	13,606	1,518	28,113	15,986	3,532
19,000 to-à 20,000.....		5,267	102,803	60,110	14,706	1,036	20,152	12,207	2,768
15,000 to-à 20,000.....		33,346	575,763	318,937	74,647	8,132	140,022	78,630	17,196
20,000 to-à 22,500.....		11,969	254,015	154,451	39,168	3,014	63,976	39,195	9,080
22,500 to-à 25,000.....		10,338	245,087	152,418	39,694	2,674	63,625	39,860	9,464
25,000 to-à 27,500.....		8,039	210,898	137,547	37,298	1,892	49,681	32,804	8,191
27,500 to-à 30,000.....		8,498	243,343	161,139	44,872	1,595	45,818	30,419	7,747
20,000 to-à 30,000.....		38,844	953,342	605,554	161,032	9,175	223,099	142,278	34,483
30,000 to-à 40,000.....		18,134	616,758	425,863	126,758	3,342	113,470	76,361	20,490
40,000 to-à 50,000.....		5,041	219,114	161,612	51,861	1,082	47,877	34,479	10,060
50,000 and over-et plus.....		3,492	277,780	210,247	80,453	938	71,135	53,133	17,152
GRAND TOTAL TOTAL GLOBAL.....		200,055	3,610,626	2,102,104	560,107	50,380	859,779	491,447	116,560
<b>All Returns</b> <i>Toutes les déclarations</i>									
Under									
<i>Moins de</i> \$1,000.....		45,505	5,478			6,310	285 -		
\$1,000 to-à 2,000.....		9,327	14,010			2,285	3,399		
2,000 to-à 4,000.....		22,161	67,521	222	15	4,542	14,173	3	
4,000 to-à 6,000.....		25,752	129,058	11,420	456	6,488	32,479	2,688	92
6,000 to-à 8,000.....		26,407	183,569	43,269	4,075	7,181	50,327	12,243	1,079
8,000 to-à 10,000.....		24,583	221,045	73,011	11,058	6,878	61,626	22,182	3,198
10,000 to-à 15,000.....		45,896	568,095	252,745	49,754	12,653	153,860	69,877	12,810
15,000 to-à 20,000.....		33,535	578,989	319,191	74,647	8,174	140,763	78,821	17,196
20,000 to-à 25,000.....		22,348	500,003	307,015	78,862	5,719	128,301	79,278	18,545
25,000 to-à 30,000.....		16,561	454,896	298,898	82,170	3,500	95,852	63,397	15,939
30,000 to-à 40,000.....		18,158	617,613	426,228	126,758	3,357	113,973	76,610	20,490
40,000 to-à 50,000.....		5,054	219,698	161,981	51,861	1,096	48,526	35,027	10,060
50,000 and over-et plus.....		3,511	280,073	211,207	80,453	947	71,661	53,443	17,152
TOTAL.....		298,798	3,840,047	2,105,186	560,107	69,130	914,655	493,569	116,560

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

	NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>able Returns clarations imposables</b>								
nder		\$	\$	\$		\$	\$	\$
oins de \$2,000.....								
2,000 to-à 3,000.....					50	149	77	4
3,000 to-à 4,000.....					122	480	6	
4,000 to-à 5,000.....	50	234	203	33	4,978	23,122	1,581	53
nder								
oins de \$5,000.....	50	234	203	33	5,150	23,750	1,664	57
5,000 to-à 6,000.....	181	997	341	31	10,173	56,060	9,750	380
5,000 to-à 7,000.....	4,520	30,316	10,261	828	13,809	89,848	23,898	1,560
7,000 to-à 8,000.....	10,777	81,203	31,149	3,709	13,897	104,133	32,692	3,549
8,000 to-à 9,000.....	10,971	92,871	39,290	5,766	14,343	121,445	45,131	6,399
9,000 to-à 10,000.....	14,058	133,091	59,724	9,865	13,785	130,819	50,360	7,900
5,000 to-à 10,000.....	40,507	338,478	140,765	20,198	66,007	502,305	161,832	19,788
0,000 to-à 11,000.....	11,811	124,060	57,348	10,272	12,785	134,365	54,495	9,439
1,000 to-à 12,000.....	13,979	160,801	74,747	13,903	12,391	142,304	64,552	12,048
2,000 to-à 13,000.....	12,777	159,812	79,132	15,638	13,687	170,793	80,767	15,817
3,000 to-à 14,000.....	14,076	190,033	97,945	20,215	11,024	148,738	71,334	14,373
4,000 to-à 15,000.....	15,469	224,399	118,578	25,291	12,501	181,184	94,723	20,219
0,000 to-à 15,000.....	68,112	859,105	427,749	85,318	62,388	777,383	365,870	71,897
5,000 to-à 16,000.....	13,035	201,831	109,323	23,909	9,369	145,380	75,861	16,602
6,000 to-à 17,000.....	13,495	222,644	124,057	27,800	10,287	169,492	93,416	21,044
7,000 to-à 18,000.....	11,587	202,840	114,623	26,356	9,492	165,812	92,685	21,240
8,000 to-à 19,000.....	9,104	168,152	98,303	22,961	9,832	181,345	102,040	23,890
9,000 to-à 20,000.....	9,954	193,752	114,763	27,254	8,630	168,268	98,166	23,491
5,000 to-à 20,000.....	57,175	989,218	561,070	128,280	47,610	830,296	462,169	106,268
0,000 to-à 22,500.....	22,970	486,737	294,664	71,939	19,118	406,171	247,306	61,019
2,500 to-à 25,000.....	22,897	543,334	346,690	88,083	14,911	353,223	223,958	57,410
5,000 to-à 27,500.....	19,352	507,558	330,862	87,261	13,048	342,280	222,459	59,059
7,500 to-à 30,000.....	15,036	432,505	288,694	77,707	10,608	305,162	201,993	54,750
0,000 to-à 30,000.....	80,255	1,970,135	1,260,910	324,990	57,685	1,406,836	895,716	232,238
0,000 to-à 40,000.....	34,504	1,187,694	826,441	238,702	26,462	900,535	618,219	178,561
0,000 to-à 50,000.....	11,930	524,962	381,634	116,596	9,064	397,042	285,585	86,721
0,000 and over-et plus.....	9,870	787,470	603,218	210,031	6,039	478,089	369,186	128,152
GRAND TOTAL TOTAL GLOBAL.....	302,403	6,657,297	4,201,990	1,124,149	280,405	5,316,237	3,160,240	823,683
<b>II Returns outes les déclarations</b>								
nder								
oins de \$1,000.....	52,400	6,149			48,452	4,733		
1,000 to-à 2,000.....	17,438	25,886	6		15,231	22,561		
2,000 to-à 4,000.....	35,588	107,599	116		30,393	91,001	83	4
4,000 to-à 6,000.....	36,389	183,367	15,604	64	31,773	158,654	11,387	433
6,000 to-à 8,000.....	38,445	269,330	61,499	4,536	34,136	238,425	57,243	5,109
8,000 to-à 10,000.....	37,185	333,769	110,645	15,631	31,334	280,364	95,963	14,300
10,000 to-à 15,000.....	78,567	980,888	444,658	85,318	64,223	798,312	367,225	71,897
15,000 to-à 20,000.....	58,114	1,005,154	565,067	128,280	47,961	836,363	463,624	106,268
20,000 to-à 25,000.....	46,276	1,039,048	644,125	160,021	34,198	763,178	472,631	118,429
25,000 to-à 30,000.....	34,566	944,980	621,759	164,968	23,784	650,939	425,744	113,809
30,000 to-à 40,000.....	34,710	1,194,775	830,427	238,702	26,709	909,003	621,027	178,561
40,000 to-à 50,000.....	12,058	530,676	385,290	116,596	9,116	399,331	286,653	86,721
50,000 and over-et plus.....	9,975	798,298	608,465	210,031	6,097	483,956	371,567	128,152
TOTAL.....	491,711	7,419,918	4,287,661	1,124,149	403,407	5,636,821	3,173,147	823,683

TABLE 7 (CONTINUED)

## ALL RETURNS BY PROVINCE AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

		QUEBEC QUÉBEC				ONTARIO			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns Déclarations imposables									
Under Moins de			\$	\$	\$		\$	\$	\$
\$2,000	53	27	174	30	810	986	2,604	52	
\$2,000 to-à 3,000	10	21	21		371	882	746	5	
3,000 to-à 4,000	140	555	13		465	1,690	2,781	61	
4,000 to-à 5,000	1,074	4,815	418	6	970	4,368	3,387	79	
Under Moins de									
\$5,000	1,277	5,417	625	36	2,616	7,926	9,518	1,98	
\$5,000 to-à 6,000	2,016	11,418	3,578	153	3,027	16,962	5,223	35	
6,000 to-à 7,000	35,732	239,002	81,309	1,784	42,850	286,143	100,043	6,81	
7,000 to-à 8,000	82,027	616,421	231,630	11,395	107,523	807,802	300,642	31,01	
8,000 to-à 9,000	89,084	757,268	318,203	23,382	119,138	1,013,439	415,931	54,89	
9,000 to-à 10,000	98,264	933,244	418,947	37,482	134,101	1,274,192	553,231	82,80	
5,000 to-à 10,000	307,123	2,557,353	1,053,667	74,196	406,639	3,398,537	1,375,070	175,87	
10,000 to-à 11,000	103,536	1,088,360	510,715	51,506	147,345	1,548,057	700,285	114,53	
11,000 to-à 12,000	101,290	1,165,728	573,092	62,821	153,647	1,766,343	830,780	144,93	
12,000 to-à 13,000	104,224	1,302,970	662,953	77,054	157,219	1,965,568	968,630	178,72	
13,000 to-à 14,000	103,635	1,397,007	732,959	89,675	154,234	2,081,018	1,061,192	206,32	
14,000 to-à 15,000	102,469	1,485,027	801,638	102,526	152,735	2,213,576	1,179,647	238,87	
10,000 to-à 15,000	515,154	6,439,093	3,281,357	383,582	765,180	9,574,561	4,740,534	883,39	
15,000 to-à 16,000	101,862	1,578,794	884,458	118,600	150,040	2,324,957	1,281,868	267,98	
16,000 to-à 17,000	100,568	1,659,070	949,218	130,548	144,082	2,377,435	1,357,556	292,73	
17,000 to-à 18,000	98,649	1,728,435	1,015,420	143,873	142,979	2,501,287	1,468,976	323,62	
18,000 to-à 19,000	95,825	1,772,078	1,055,518	152,902	139,719	2,583,088	1,550,674	349,41	
19,000 to-à 20,000	89,822	1,750,654	1,058,026	156,726	130,158	2,535,909	1,535,756	351,60	
15,000 to-à 20,000	486,726	8,489,032	4,962,640	702,649	706,978	12,322,676	7,194,831	1,585,36	
20,000 to-à 22,500	198,955	4,223,843	2,618,906	398,883	301,380	6,399,167	4,007,728	940,99	
22,500 to-à 25,000	178,903	4,244,296	2,709,472	428,747	269,384	6,394,536	4,159,360	1,010,99	
25,000 to-à 27,500	156,572	4,103,324	2,701,950	445,912	246,986	6,479,775	4,326,608	1,089,55	
27,500 to-à 30,000	130,612	3,753,660	2,501,329	426,033	228,330	6,553,267	4,489,397	1,165,48	
20,000 to-à 30,000	665,042	16,325,123	10,531,658	1,699,576	1,046,080	25,826,745	16,983,094	4,207,02	
30,000 to-à 40,000	295,205	10,114,220	7,032,064	1,281,944	546,790	18,746,392	13,324,741	3,681,55	
40,000 to-à 50,000	104,431	4,605,716	3,347,276	659,403	223,650	9,880,360	7,331,300	2,146,68	
50,000 and over-et plus	86,965	6,709,298	5,111,973	1,197,283	198,894	16,913,619	13,067,713	4,386,03	
GRAND TOTAL TOTAL GLOBAL	2,461,923	55,245,251	35,321,260	5,998,669	3,896,827	96,670,817	64,026,802	17,067,91	
All Returns Toutes les déclarations									
Under Moins de									
\$1,000	405,118	16,024	191	30	489,743	22,618	2,185	52	
\$1,000 to-à 2,000	101,834	152,303	39		171,131	253,564	1,657		
2,000 to-à 4,000	218,931	668,367	352		370,849	1,115,897	5,607	66	
4,000 to-à 6,000	280,050	1,407,380	115,012	159	382,980	1,921,392	150,394	1,14	
6,000 to-à 8,000	281,875	1,970,470	449,796	13,178	402,451	2,813,613	632,995	37,82	
8,000 to-à 10,000	266,398	2,393,900	808,822	60,864	368,614	3,313,972	1,081,015	137,69	
10,000 to-à 15,000	576,707	7,156,313	3,384,718	383,582	840,115	10,440,349	4,844,883	883,39	
15,000 to-à 20,000	494,695	8,625,333	5,000,537	702,649	716,918	12,491,453	7,235,708	1,585,36	
20,000 to-à 25,000	381,771	8,556,120	5,362,013	827,631	575,924	12,908,562	8,220,566	1,951,98	
25,000 to-à 30,000	290,716	7,953,020	5,237,555	871,945	478,808	13,128,155	8,867,821	2,255,04	
30,000 to-à 40,000	298,736	10,234,462	7,071,954	1,281,944	551,050	18,893,584	13,426,208	3,681,55	
40,000 to-à 50,000	105,756	4,664,085	3,373,030	659,403	226,788	10,021,196	7,438,256	2,146,68	
50,000 and over-et plus	88,101	6,807,824	5,149,129	1,197,283	202,458	17,250,819	13,266,484	4,386,03	
TOTAL	3,790,688	60,605,600	35,953,148	5,998,669	5,777,829	104,529,936	65,173,777	17,067,91	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>able Returns</b>								
<b>clarations imposables</b>								
nder		\$	\$	\$		\$	\$	\$
oins de \$2,000.....	14	44	40	3				
2,000 to-à 3,000.....					50	131	323	58
3,000 to-à 4,000.....	14	52	52	4	30	96	15	2
4,000 to-à 5,000.....	64	304	25		530	2,427	78	2
nder								
oins de \$5,000.....	92	311	117	6	610	2,655	417	61
5,000 to-à 6,000.....	250	1,444	485	34	374	2,065	413	5
6,000 to-à 7,000.....	4,374	29,275	10,094	733	4,903	32,883	11,226	238
7,000 to-à 8,000.....	10,942	82,280	30,172	3,209	11,242	84,321	30,892	1,659
8,000 to-à 9,000.....	12,378	105,478	43,718	6,060	12,067	102,428	42,233	4,028
9,000 to-à 10,000.....	15,388	146,634	63,558	9,921	15,469	147,124	64,088	7,864
10,000 to-à 11,000.....	43,332	365,112	148,028	19,956	44,055	368,822	148,852	13,794
11,000 to-à 12,000.....	19,412	203,686	90,118	15,219	15,122	158,223	71,070	9,939
12,000 to-à 13,000.....	16,675	191,752	89,869	16,437	16,297	187,619	88,447	13,812
13,000 to-à 14,000.....	18,773	234,693	116,183	22,370	13,710	171,626	84,184	14,181
14,000 to-à 15,000.....	17,364	234,133	120,730	24,485	14,319	193,544	97,688	17,668
15,000 to-à 16,000.....	18,635	270,405	142,169	29,465	14,603	211,547	111,995	21,444
16,000 to-à 17,000.....	90,859	1,134,669	559,069	107,975	74,051	922,558	453,384	77,044
17,000 to-à 18,000.....	17,207	266,663	141,905	30,241	13,858	214,748	115,059	22,802
18,000 to-à 19,000.....	17,597	290,654	162,454	35,890	12,726	209,888	118,630	24,282
19,000 to-à 20,000.....	15,500	270,810	158,176	36,292	13,956	244,074	142,095	30,560
20,000 to-à 21,000.....	15,223	281,819	162,757	37,380	14,122	261,685	152,972	33,360
21,000 to-à 22,000.....	14,789	288,144	167,917	39,186	13,680	266,443	160,989	36,382
22,000 to-à 23,000.....	80,316	1,398,089	793,209	178,989	68,342	1,196,837	689,744	147,385
23,000 to-à 24,000.....	28,973	616,626	383,189	92,694	29,848	633,222	396,901	92,681
24,000 to-à 25,000.....	28,204	668,651	426,666	106,366	24,478	580,084	373,317	89,415
25,000 to-à 26,000.....	24,383	640,264	419,752	108,550	22,953	601,515	401,156	100,516
26,000 to-à 27,000.....	21,194	606,951	405,091	107,813	20,118	578,483	393,254	100,885
27,000 to-à 28,000.....	102,754	2,532,492	1,634,697	415,423	97,397	2,393,304	1,564,629	383,497
28,000 to-à 29,000.....	48,033	1,654,096	1,144,554	323,725	50,408	1,733,638	1,209,825	328,184
29,000 to-à 30,000.....	18,564	814,722	586,504	174,999	21,171	935,227	683,167	196,195
30,000 and over-et plus.....	14,348	1,117,726	848,631	288,148	18,561	1,394,254	1,058,346	356,358
GRAND TOTAL								
TOTAL GLOBAL.....	398,298	9,017,217	5,714,809	1,509,221	374,595	8,947,295	5,808,364	1,502,518
<b>l Returns</b>								
<b>toutes les déclarations</b>								
nder								
oins de \$1,000.....	68,197	10,350	40	3	53,240	26,913		
1,000 to-à 2,000.....	21,688	32,985	19		17,078	25,151		
2,000 to-à 3,000.....	62,645	192,842	178	4	33,212	99,869	506	59
3,000 to-à 4,000.....	59,943	298,542	16,936	34	38,549	193,751	14,692	7
4,000 to-à 5,000.....	56,756	394,368	75,599	3,942	46,191	320,858	69,703	1,897
5,000 to-à 6,000.....	46,082	414,719	126,549	15,981	41,361	372,411	120,574	11,892
6,000 to-à 7,000.....	108,163	1,338,713	589,874	107,975	87,580	1,082,576	480,509	77,044
7,000 to-à 8,000.....	82,485	1,434,778	801,459	178,989	70,088	1,225,980	696,486	147,385
8,000 to-à 9,000.....	57,862	1,300,589	815,666	199,059	54,902	1,226,149	775,028	182,096
9,000 to-à 10,000.....	46,402	1,269,287	831,181	216,363	43,570	1,193,526	799,569	201,401
10,000 to-à 11,000.....	48,683	1,676,105	1,156,659	323,725	50,784	1,746,646	1,218,264	328,184
11,000 to-à 12,000.....	18,894	829,461	598,125	174,999	21,440	946,998	689,329	196,195
12,000 to-à 13,000.....	14,701	1,146,430	863,369	288,148	18,792	1,411,846	1,068,689	356,358
13,000 and over-et plus.....								
TOTAL.....	692,501	10,318,467	5,875,654	1,509,221	576,787	9,818,847	5,933,349	1,502,518

TABLE 7 (CONTINUED)

## ALL RETURNS BY PROVINCE AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

		ALBERTA				BRITISH COLUMBIA COLOMBIE-BRITANNIQUE			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>									
Under			\$	\$	\$		\$	\$	
Moins de \$2,000	22	844	459	97	110	205	1,815	496	
\$2,000 to-à 3,000					72	176	178	11	
3,000 to-à 4,000	150	493	317	18	240	829	3,733	1,162	
4,000 to-à 5,000	193	855	1,309	294	110	482	128	7	
Under									
Moins de \$5,000	365	503	2,085	408	532	1,280	5,855	1,676	
\$5,000 to-à 6,000	444	2,530	944	39	1,028	5,869	2,411	133	
6,000 to-à 7,000	11,978	79,436	27,600	620	14,529	96,545	33,295	1,455	
7,000 to-à 8,000	26,925	202,418	76,576	3,800	32,052	240,667	91,807	8,702	
8,000 to-à 9,000	31,920	271,428	113,976	8,677	33,922	288,271	120,387	15,228	
9,000 to-à 10,000	33,329	316,826	142,553	14,809	37,032	351,958	154,280	22,017	
5,000 to-à 10,000	104,596	872,638	361,650	27,946	118,563	983,310	402,179	47,533	
10,000 to-à 11,000	35,583	373,383	175,088	21,737	43,422	455,953	204,534	31,847	
11,000 to-à 12,000	34,944	402,419	202,123	29,333	44,122	507,216	239,723	40,351	
12,000 to-à 13,000	37,187	464,703	237,952	37,148	42,455	529,927	264,219	47,223	
13,000 to-à 14,000	33,659	453,967	241,854	41,053	41,858	564,135	284,837	52,824	
14,000 to-à 15,000	35,836	519,664	288,584	52,619	42,600	618,073	331,158	64,599	
10,000 to-à 15,000	177,209	2,214,135	1,145,601	181,891	214,457	2,675,304	1,324,472	236,845	
15,000 to-à 16,000	34,285	530,915	308,589	59,686	40,926	634,433	350,137	70,484	
16,000 to-à 17,000	36,994	610,039	364,991	72,548	40,508	667,876	370,128	75,607	
17,000 to-à 18,000	34,885	609,637	369,090	75,368	40,196	703,133	409,693	86,788	
18,000 to-à 19,000	33,511	619,307	384,065	78,977	40,844	756,138	454,829	99,019	
19,000 to-à 20,000	33,483	652,818	411,936	87,543	41,514	809,343	491,291	108,045	
15,000 to-à 20,000	173,158	3,022,717	1,838,670	374,122	203,988	3,570,923	2,076,079	439,942	
20,000 to-à 22,500	75,036	1,592,935	1,038,689	228,973	89,321	1,896,442	1,191,097	269,455	
22,500 to-à 25,000	67,782	1,609,523	1,088,642	248,170	75,322	1,787,616	1,159,316	271,354	
25,000 to-à 27,500	61,235	1,605,217	1,106,959	259,713	72,940	1,911,672	1,278,952	309,913	
27,500 to-à 30,000	54,617	1,570,574	1,102,888	266,920	70,522	2,025,688	1,391,525	349,292	
20,000 to-à 30,000	258,670	6,378,249	4,337,178	1,003,776	308,105	7,621,418	5,020,890	1,200,014	
30,000 to-à 40,000	146,377	5,052,999	3,681,792	953,903	196,463	6,738,717	4,792,732	1,281,267	
40,000 to-à 50,000	70,324	3,113,687	2,363,572	651,320	76,843	3,380,028	2,517,702	719,954	
50,000 and over-et plus	66,952	5,652,996	4,339,720	1,420,988	64,656	5,279,107	3,993,239	1,359,225	
GRAND TOTAL TOTAL GLOBAL	997,651	26,307,923	18,070,267	4,614,354	1,183,607	30,250,087	20,133,147	5,286,460	
<b>All Returns</b> <b>Toutes les déclarations</b>									
Under									
Moins de \$1,000	109,535	72,171	588	97	128,314	35,516	1,835	496	
\$1,000 to-à 2,000	36,153	54,755	147		44,410	65,638	23		
2,000 to-à 4,000	71,550	216,140	908	18	97,437	296,647	4,281	1,177	
4,000 to-à 6,000	83,128	416,158	34,868	333	112,976	566,854	42,715	139	
6,000 to-à 8,000	94,081	656,116	161,009	4,420	127,132	887,236	195,741	10,156	
8,000 to-à 10,000	86,673	779,034	281,388	23,487	109,760	985,262	312,881	37,241	
10,000 to-à 15,000	195,580	2,429,853	1,181,845	181,891	243,831	3,018,123	1,370,517	236,844	
15,000 to-à 20,000	175,962	3,070,333	1,851,353	374,122	208,029	3,639,838	2,090,371	439,944	
20,000 to-à 25,000	144,017	3,229,445	2,138,407	477,143	166,485	3,725,203	2,365,530	540,801	
25,000 to-à 30,000	116,821	3,202,412	2,223,131	526,633	144,806	3,974,135	2,683,830	659,200	
30,000 to-à 40,000	147,455	5,091,100	3,704,366	953,903	197,582	6,777,342	4,810,891	1,281,267	
40,000 to-à 50,000	71,131	3,149,778	2,389,864	651,320	77,598	3,414,221	2,539,661	719,954	
50,000 and over-et plus	68,463	5,790,206	4,412,168	1,420,988	65,663	5,366,706	4,030,108	1,359,225	
TOTAL	1,400,549	28,013,159	18,380,042	4,614,354	1,724,023	32,681,689	20,448,384	5,286,460	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

	YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b> taxable Returns</b> <b>éclarations imposables</b>								
Under Moins de		\$	\$	\$		\$	\$	\$
2,000 to-à 2,000								
3,000 to-à 4,000	10	40	20	1				
4,000 to-à 5,000	150	707	67	2	189	876	49	1
Under Moins de								
5,000 to-à 6,000	160	747	87	3	190	880	50	1
6,000 to-à 7,000	283	1,559	278	9	538	2,997	514	14
7,000 to-à 8,000	374	2,433	669	36	526	3,372	853	41
8,000 to-à 9,000	387	2,901	929	87	616	4,630	1,573	145
9,000 to-à 10,000	331	2,801	993	125	622	5,279	1,952	257
10,000 to-à 11,000	388	3,711	1,592	240	655	6,257	2,608	378
11,000 to-à 12,000								
12,000 to-à 13,000	1,763	13,405	4,460	497	2,957	22,534	7,499	834
13,000 to-à 14,000	407	4,279	2,017	333	585	6,123	2,964	486
14,000 to-à 15,000	323	3,724	1,926	348	488	5,623	2,450	414
15,000 to-à 16,000	303	3,811	1,845	337	562	6,995	3,190	571
16,000 to-à 17,000	347	4,709	2,478	489	520	7,041	3,839	737
17,000 to-à 18,000	410	5,922	3,558	739	495	7,143	3,767	744
18,000 to-à 19,000								
19,000 to-à 20,000	1,790	22,445	11,824	2,246	2,650	32,925	16,210	2,952
20,000 to-à 21,000								
21,000 to-à 22,000	201	3,109	1,855	391	424	6,617	3,749	770
22,000 to-à 23,000	254	4,213	2,470	532	526	8,702	5,403	1,157
23,000 to-à 24,000	216	3,769	2,336	507	328	5,752	3,218	682
24,000 to-à 25,000	262	4,840	3,004	665	444	8,215	5,103	1,122
25,000 to-à 26,000	269	5,245	3,346	757	494	9,652	6,425	1,465
26,000 to-à 27,000								
27,000 to-à 28,000	1,202	21,175	13,012	2,851	2,216	38,937	23,897	5,196
28,000 to-à 29,000								
29,000 to-à 30,000	828	17,445	11,392	2,654	1,307	27,731	17,730	4,082
30,000 to-à 31,000	670	15,953	10,889	2,646	1,011	23,919	15,756	3,751
31,000 to-à 32,000	602	15,711	10,592	2,641	1,124	29,491	19,680	4,841
32,000 to-à 33,000	551	15,863	11,177	2,881	1,043	29,958	20,997	5,346
33,000 to-à 34,000								
34,000 to-à 35,000	2,651	64,972	44,050	10,822	4,485	111,100	74,162	18,020
35,000 to-à 36,000								
36,000 to-à 37,000	1,947	67,224	49,349	13,694	3,021	105,312	76,944	21,119
37,000 to-à 38,000								
38,000 to-à 39,000	699	30,750	22,883	6,731	1,823	80,394	60,944	18,021
39,000 to-à 40,000								
40,000 and over-et plus	408	26,948	21,105	6,998	1,047	69,352	53,924	19,218
GRAND TOTAL TOTAL GLOBAL	10,620	247,665	166,771	43,842	18,389	461,434	313,630	85,360
<b> All Returns</b> <b>Toutes les déclarations</b>								
Under Moins de								
\$1,000 to-à 2,000	990	31 -			3,157	540		
\$2,000 to-à 4,000	390	611			1,267	1,805		
\$4,000 to-à 6,000	777	2,421	20	1	2,014	5,914		
\$6,000 to-à 8,000	729	3,631	362	10	1,268	6,455	567	16
\$8,000 to-à 10,000	911	6,361	1,655	123	1,487	10,369	2,465	186
\$10,000 to-à 12,000	779	7,033	2,588	365	1,394	12,562	4,560	634
\$12,000 to-à 14,000	1,848	23,125	11,830	2,246	2,729	33,800	16,241	2,952
\$14,000 to-à 16,000	1,221	21,496	13,055	2,851	2,221	39,022	23,921	5,196
\$16,000 to-à 18,000	1,529	34,100	22,318	5,301	2,318	51,651	33,485	7,833
\$18,000 to-à 20,000	1,155	31,627	21,791	5,521	2,170	59,534	40,724	10,187
\$20,000 to-à 22,000	1,961	67,672	49,513	13,694	3,026	105,493	77,068	21,119
\$22,000 to-à 24,000	711	31,312	22,968	6,731	1,824	80,434	60,978	18,021
\$24,000 to-à 26,000	413	27,496	21,306	6,998	1,050	69,526	54,031	19,218
\$26,000 and over-et plus								
TOTAL	13,414	256,853	167,406	43,842	25,925	477,105	314,040	85,360

TABLE 8

## ALL RETURNS BY PROVINCE AND OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-ÉDOUARD			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses .....	91,524	1,505,182	878,067	237,071	20,590	274,198	149,071	34,952
Employees of Institutions .....	19,057	331,250	196,937	53,342	4,928	74,359	42,195	10,133
Teachers and Professors .....	8,899	233,532	153,997	44,093	620	17,914	11,283	3,144
Federal Employees .....	8,726	216,903	139,773	40,244	2,294	57,885	37,295	10,332
Provincial Employees .....	13,308	260,922	156,212	42,218	5,924	110,913	65,254	16,828
Municipal Employees .....	6,635	92,315	48,154	11,760	458	6,945	4,205	997
Armed Forces .....	1,311	25,373	15,605	4,209	960	26,278	17,061	4,558
Federal Crown Corp. ....	5,447	132,734	83,940	23,457	1,020	26,901	17,075	4,564
Provincial Crown Corp. ....	2,610	61,521	38,850	10,812	160	2,524	1,437	389
Unclassified Employees .....	12,090	75,658	28,128	6,444	3,981	33,051	13,547	2,661
Total Employees .....	169,607	2,935,390	1,739,663	473,649	40,940	630,969	358,423	88,540
Farmers .....	229	2,350	1,032	227	2,418	29,017	14,081	2,003
Fishermen .....	11,666	114,064	46,130	8,941	1,794	30,509	18,711	3,433
Total Farmers and Fishermen .....	11,895	116,414	47,162	9,168	4,212	59,526	32,792	5,436
Accountants .....	85	4,289	3,015	1,024	30	1,193	725	244
Medical Doctors and Surgeons ..	400	35,600	27,106	11,754	142	10,994	7,496	3,058
Dentists .....	60	4,404	3,274	1,219	26	1,566	1,199	441
Lawyers and Notaries .....	240	13,613	10,107	3,606	65	3,319	2,423	819
Engineers and Architects .....	70	2,559	1,568	463				
Entertainers and Artists .....	98	326	26	1	58	357	91	13
Other Professionals .....	229	3,047	1,639	456	92	1,198	509	142
Total Professionals .....	1,179	63,838	46,735	18,524	418	18,784	12,566	4,760
Salesmen .....	530	10,329	6,021	1,854	111	1,650	754	172
Forestry Operators .....	124	1,146	397	70				
Manufacturers .....	264	2,775	834	179	99	965	388	70
Construction .....	697	9,664	4,438	1,017	425	5,088	2,120	433
Public Utilities .....	1,195	12,638	5,556	1,307	297	3,018	1,328	304
Wholesale Traders .....	243	4,689	2,385	648	40	668	420	91
Retail Traders .....	3,057	35,781	18,064	4,731	699	7,752	3,962	880
Insurance Agency Operators .....								
Real Estate Agency Operators .....	13	934	445	392				
Other Finance .....								
Recreational Services Operators ..	83	326	67	8	20	208	83	17
Business Services Operators .....	70	1,076	635	141	27	405	221	49
Other Service Operators .....	1,472	17,018	8,714	2,249	751	8,472	4,507	1,118
Other Business Proprietors .....	10	48	13	1	24	151	6	
Total Business Proprietors .....	7,236	86,095	41,549	10,744	2,387	26,873	13,132	2,988
Investors .....	7,739	103,892	63,275	15,942	3,479	53,309	32,890	6,559
Property Owners .....	603	7,316	3,483	1,014	321	4,569	2,516	662
Total Investment .....	8,342	111,208	66,759	16,956	3,800	57,878	35,407	7,221
Pensioners .....	17,533	165,691	46,820	10,701	4,724	49,944	15,387	3,208
Unclassified .....	82,476	351,080	110,478	18,511	12,538	69,031	25,108	4,235
GRAND TOTAL .....	298,798	3,840,047	2,105,186	560,107	69,130	914,655	493,569	116,560

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
170,190	2,649,672	1,537,253	399,724	145,527	2,325,842	1,357,125	355,546	..... Employés d'entreprises
26,233	446,451	264,319	69,733	25,092	414,127	238,272	61,810	..... Employés d'institutions
7,220	237,438	163,815	49,121	4,193	126,587	81,028	23,938	..... Instituteurs et professeurs
19,411	481,025	305,731	85,734	11,927	283,588	181,393	51,936	..... Employés fédéraux
20,363	398,182	243,251	65,773	23,570	508,568	313,161	86,334	..... Employés provinciaux
22,146	465,068	296,738	83,322	5,509	105,840	62,924	16,789	..... Employés municipaux
12,205	315,255	206,474	57,315	3,743	95,119	59,378	16,132	..... Forces armées
11,041	278,184	177,557	48,858	5,266	136,248	85,827	23,704	..... Soc. de la Couronne fédérale
6,489	150,162	92,902	24,923	3,636	87,250	57,527	16,575	..... Soc. de la Couronne provinciale
19,865	174,600	78,394	17,490	17,586	141,953	61,717	13,584	..... Employés non classés
315,163	5,596,037	3,366,435	901,992	246,049	4,225,121	2,498,351	666,348	..... Total, employés
2,246	33,962	18,821	3,788	2,504	29,006	14,987	2,515	..... Agriculteurs
9,067	163,617	101,167	25,061	3,161	63,568	42,398	11,284	..... Pêcheurs
11,313	197,579	119,988	28,849	5,665	92,574	57,385	13,799	..... Total, agriculteurs et pêcheurs
300	15,929	11,522	4,096	120	7,643	5,790	1,955	..... Comptables
1,107	108,850	83,848	36,029	610	58,912	46,054	20,785	..... Médecins et chirurgiens
277	17,917	13,783	5,396	132	9,609	7,180	2,897	..... Dentistes
473	28,686	20,339	8,287	370	17,853	12,927	4,820	..... Avocats et notaires
50	1,298	965	267	72	1,398	810	199	..... Ingénieurs et architectes
429	2,362	695	119	217	1,733	748	202	..... Artistes, athlètes, etc.
611	12,609	7,105	2,189	433	11,719	7,992	2,872	..... Autres professions libérales
3,242	187,652	138,257	56,382	1,961	108,868	81,500	33,731	..... Total, professions libérales
861	13,972	8,385	2,610	851	13,297	7,124	2,017	..... Vendeurs
465	6,978	3,507	678	686	8,777	4,079	965	..... Exploitants forestiers
589	5,833	2,900	530	181	1,997	948	150	..... Fabricants
2,882	39,389	19,622	4,515	1,528	21,166	10,402	2,569	..... Construction
2,722	33,012	15,933	3,392	2,241	27,842	12,722	2,845	..... Services d'utilité publique
157	2,280	1,057	258	281	4,760	2,804	804	..... Commerçants de gros
4,396	57,236	30,851	7,698	3,701	42,211	21,253	5,178	..... Commerçants de détail
20	1,123	693	226	20	144	46	6	..... Courtiers d'assurance
30	1,463	1,025	352	10	560	296	98	..... Courtiers en immeubles
120	1,431	794	241	101	1,126	573	121	..... Autres entreprises financières
324	4,090	2,189	640	155	4,357	3,553	1,759	..... Exploitants, services récréatifs
4,111	45,660	22,991	5,627	3,816	37,676	17,595	4,042	..... Explo., services commerciaux
122	1,058	524	120	80	1,367	851	220	..... Exploitants, autres services
15,952	200,052	102,417	24,404	12,796	151,984	75,123	18,755	..... Prop., autres entreprises
25,381	422,430	271,787	50,744	19,191	298,661	189,892	36,403	..... Total, prop. d'entreprises
1,934	36,129	21,630	7,028	1,406	18,434	9,317	2,623	..... Investisseurs
27,315	458,559	293,417	57,773	20,597	317,095	199,210	39,026	..... Propriétaires d'immeubles
44,902	486,614	156,799	33,373	31,413	328,205	100,438	21,656	..... Total, placements
72,963	279,454	101,963	18,766	84,075	399,676	154,016	28,351	..... Retraités
491,711	7,419,918	4,287,661	1,124,149	403,407	5,636,821	3,173,147	823,683	..... Non classés
								..... TOTAL GLOBAL

TABLE 8 (CONTINUED)

## ALL RETURNS BY PROVINCE AND OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC QUÉBEC				ONTARIO			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses .....	1,592,572	28,612,488	17,543,786	2,923,971	2,709,648	53,358,572	34,119,701	9,272,286
Employees of Institutions .....	243,398	4,623,698	2,774,200	450,749	310,892	5,873,212	3,612,848	929,620
Teachers and Professors .....	49,372	1,510,607	958,606	175,491	122,030	4,186,611	2,924,370	854,522
Federal Employees .....	79,243	1,945,148	1,255,426	220,976	128,447	3,646,441	2,466,675	701,534
Provincial Employees .....	83,407	2,091,926	1,348,183	237,336	97,277	2,270,612	1,459,151	389,374
Municipal Employees .....	133,529	3,102,838	1,974,064	343,756	227,963	4,662,234	2,908,837	760,669
Armed Forces .....	13,550	290,995	180,243	30,369	27,549	701,553	455,065	123,252
Federal Crown Corp. ....	50,326	1,442,293	968,413	176,934	61,817	1,820,234	1,231,993	343,259
Provincial Crown Corp. ....	34,379	1,110,630	781,547	149,314	44,209	1,409,107	988,130	285,034
Unclassified Employees .....	166,515	2,426,479	1,365,603	217,891	171,428	1,891,166	992,851	240,511
Total Employees .....	2,446,291	47,157,103	29,150,071	4,926,787	3,901,260	79,819,741	51,159,620	13,900,061
Farmers .....	30,969	418,331	197,058	15,379	67,784	882,444	479,314	98,917
Fishermen .....	2,242	28,561	16,137	2,371	465	6,027	3,213	658
Total Farmers and Fishermen .....	33,211	446,892	213,196	17,750	68,249	888,471	482,527	99,576
Accountants .....	2,549	145,631	94,913	24,025	4,014	227,893	154,137	48,808
Medical Doctors and Surgeons ..	9,271	704,863	526,471	134,964	11,736	1,123,267	847,982	350,216
Dentists .....	1,994	121,214	87,228	21,555	3,658	310,007	232,795	92,216
Lawyers and Notaries .....	4,482	250,388	173,810	44,266	8,611	547,444	398,412	142,995
Engineers and Architects .....	1,008	45,738	31,856	7,607	1,832	79,589	52,777	19,794
Entertainers and Artists .....	3,531	55,232	30,199	5,538	8,928	104,937	56,722	13,721
Other Professionals .....	7,581	186,569	119,394	23,993	17,021	407,712	260,158	80,466
Total Professionals .....	30,416	1,509,635	1,063,870	261,948	55,800	2,800,849	2,002,982	748,216
Salesmen .....	9,720	161,440	92,441	16,343	12,054	197,556	109,255	30,401
Forestry Operators .....	3,012	62,323	34,600	5,519	1,417	18,716	9,471	1,858
Manufacturers .....	4,478	57,457	29,486	4,403	6,584	87,333	52,063	13,100
Construction .....	12,558	212,215	117,230	19,040	31,082	433,206	228,268	52,606
Public Utilities .....	15,607	186,430	89,610	12,695	20,335	253,886	131,259	28,229
Wholesale Traders .....	1,978	27,730	14,119	2,379	2,841	64,676	38,385	11,731
Retail Traders .....	47,030	679,004	384,734	60,956	50,300	598,020	334,648	80,739
Insurance Agency Operators .....	579	17,224	12,113	2,462	675	16,366	10,477	2,950
Real Estate Agency Operators .....	197	5,545	3,871	743	1,072	28,388	15,630	4,627
Other Finance .....	302	9,002	5,973	1,310	4,147	65,319	49,472	13,537
Recreational Services Operators ..	1,170	20,551	12,268	1,588	2,968	45,239	27,306	7,489
Business Services Operators .....	1,917	26,253	13,654	2,037	5,693	63,542	32,162	6,986
Other Service Operators .....	33,541	418,081	225,767	36,108	53,233	568,235	291,009	68,429
Other Business Proprietors .....	1,040	10,542	5,187	776	2,122	31,584	17,195	4,210
Total Business Proprietors .....	123,409	1,732,358	948,612	150,014	182,469	2,274,509	1,237,345	296,492
Investors .....	235,572	3,580,562	2,233,594	316,068	476,082	10,063,443	6,788,301	1,253,480
Property Owners .....	40,780	759,448	448,777	88,110	41,162	633,622	370,070	105,648
Total Investment .....	276,352	4,340,010	2,682,371	404,178	517,244	10,697,065	7,158,371	1,359,128
Pensioners .....	285,492	3,011,069	950,002	127,239	424,787	5,306,568	1,990,370	421,402
Unclassified .....	585,797	2,247,092	852,585	94,409	615,966	2,545,176	1,033,309	212,639
GRAND TOTAL .....	3,790,688	60,605,600	35,953,148	5,998,669	5,777,829	104,529,936	65,173,777	17,067,914

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

MANITOBA				SASKATCHEWAN				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
237,139	3,968,663	2,358,208	618,411	188,287	3,319,786	2,046,866	534,304	..... Employés d'entreprises
40,889	701,357	402,997	101,914	37,590	682,329	405,609	102,849	..... Employés d'institutions
12,254	397,259	267,416	80,293	15,419	455,474	306,305	87,623	..... Instituteurs et professeurs
15,476	370,795	234,685	64,641	10,276	253,690	161,902	43,817	..... Employés fédéraux
19,225	424,131	265,432	73,618	19,639	504,275	331,166	92,265	..... Employés provinciaux
26,478	553,146	339,675	92,655	17,515	338,855	205,396	54,019	..... Employés municipaux
4,250	109,444	69,391	19,087	1,588	35,487	22,157	5,596	..... Forces armées
13,561	367,417	241,231	67,544	5,613	139,968	90,693	24,606	..... Soc. de la Couronne fédérale
13,097	338,550	223,108	62,839	15,291	453,641	313,494	90,094	..... Soc. de la Couronne provinciale
22,400	213,955	96,598	22,607	25,407	243,227	113,526	24,104	..... Employés non classés
404,769	7,444,717	4,498,741	1,203,609	336,625	6,426,733	3,997,111	1,059,277	..... Total, employés
32,353	395,728	196,868	33,110	67,849	1,228,078	748,029	155,822	..... Agriculteurs
559	4,523	1,039	100	75	473	331	62	..... Pêcheurs
32,912	400,252	197,907	33,210	67,924	1,228,550	748,360	155,885	..... Total, agriculteurs et pêcheurs
190	7,151	4,652	1,369	360	17,505	12,116	4,035	..... Comptables
1,458	134,795	97,648	42,481	1,089	87,193	56,919	24,254	..... Médecins et chirurgiens
348	26,900	17,067	6,392	260	19,928	12,479	4,853	..... Dentistes
699	35,705	25,437	7,630	593	39,543	28,036	10,314	..... Avocats et notaires
116	2,742	1,756	338	40	2,638	2,003	826	..... Ingénieurs et architectes
697	6,602	2,950	630	283	1,964	842	140	..... Artistes, athlètes, etc.
2,043	42,808	24,218	7,085	1,390	28,149	15,648	5,099	..... Autres professions libérales
5,554	256,704	173,727	65,925	4,018	196,921	128,043	49,521	..... Total, professions libérales
1,422	21,657	11,975	3,045	1,432	25,558	16,176	4,728	..... Vendeurs
130	2,103	916	213	58	660	147	806	..... Exploitants forestiers
688	11,111	6,489	1,252	474	6,892	3,980	806	..... Fabricants
5,054	64,891	31,454	7,176	4,552	68,480	38,026	8,915	..... Construction
2,755	36,420	17,817	3,941	2,509	37,295	22,822	5,674	..... Services d'utilité publique
599	13,761	8,064	1,949	409	10,388	6,849	2,001	..... Commerçants de gros
5,545	72,400	40,445	10,922	6,147	64,023	32,393	7,474	..... Commerçants de détail
30	1,224	907	290	55	835	442	115	..... Courtiers d'assurance
172	2,566	1,448	384	88	2,552	1,363	447	..... Courtiers en immeubles
57	2,675	1,790	447	30	144	339	74	..... Autres entreprises financières
220	3,578	2,087	546	468	7,734	4,965	1,404	..... Exploitants, services récréatifs
525	5,333	2,371	491	171	880	340	74	..... Exploiti., services commerciaux
6,027	67,222	33,604	8,345	7,539	96,891	52,653	11,352	..... Exploitants, autres services
266	4,068	1,731	401	390	8,538	5,776	1,605	..... Prop., autres entreprises
22,068	287,353	149,122	36,356	22,890	305,313	170,095	39,867	..... Total, prop. d'entreprises
54,263	861,735	538,021	104,523	51,392	977,942	619,804	137,953	..... Investisseurs
5,292	79,674	40,694	10,074	5,975	101,953	53,409	14,236	..... Propriétaires d'immeubles
59,555	941,409	578,715	114,597	57,367	1,079,895	673,213	152,189	..... Total, placements
91,233	741,621	189,180	38,888	35,325	411,041	144,487	30,547	..... Retraités
74,988	224,755	76,286	13,590	51,206	144,834	55,862	10,504	..... Non classés
692,501	10,318,467	5,875,654	1,509,221	576,787	9,818,847	5,933,349	1,502,518	..... TOTAL GLOBAL

TABLE 8 (CONTINUED)

## ALL RETURNS BY PROVINCE AND OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA COLOMBIE-BRITANNIQUE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses .....	635,255	14,140,480	9,530,341	2,530,495	736,234	16,081,257	10,579,503	2,850,124
Employees of Institutions .....	90,292	1,799,950	1,140,269	272,668	101,750	1,963,425	1,191,441	293,200
Teachers and Professors .....	26,096	846,016	599,321	162,378	30,705	1,040,400	719,281	203,190
Federal Employees .....	22,817	604,558	403,390	102,762	34,694	946,619	638,743	170,674
Provincial Employees .....	50,611	1,186,665	793,264	199,420	43,893	1,063,329	679,310	171,109
Municipal Employees .....	64,047	1,589,149	1,083,762	276,743	52,532	1,197,415	764,917	197,566
Armed Forces .....	7,571	189,609	123,515	29,501	8,273	198,975	131,691	33,638
Federal Crown Corp. ....	14,329	442,129	315,869	86,902	12,944	372,144	251,076	66,866
Provincial Crown Corp. ....	16,317	451,056	309,549	79,430	27,493	849,630	586,672	161,472
Unclassified Employees .....	51,680	792,338	471,894	117,446	51,499	638,885	344,191	80,305
Total Employees .....	979,015	22,041,951	14,771,174	3,857,745	1,100,017	24,352,080	15,886,826	4,228,155
Farmers .....	56,281	851,794	523,228	96,375	10,925	122,500	68,806	14,807
Fishermen .....	56	214	13		7,351	104,306	61,299	13,480
Total Farmers and Fishermen .....	56,337	852,008	523,241	96,376	18,276	226,806	130,105	28,287
Accountants .....	1,078	46,998	31,321	10,619	2,056	80,374	48,380	14,732
Medical Doctors and Surgeons ..	1,351	131,514	100,748	41,237	4,122	397,591	283,153	120,888
Dentists .....	234	18,467	13,446	5,429	1,508	122,435	85,056	34,203
Lawyers and Notaries .....	579	66,333	41,632	18,040	2,842	162,258	104,143	34,700
Engineers and Architects .....	283	19,773	12,140	5,247	564	26,539	20,582	7,808
Entertainers and Artists .....	1,509	15,702	8,324	1,974	2,486	32,640	17,761	4,511
Other Professionals .....	7,712	176,311	103,194	29,666	7,922	184,294	112,468	35,995
Total Professionals .....	12,746	475,099	310,805	112,212	21,500	1,006,130	671,543	252,835
Salesmen .....	2,300	38,801	23,434	5,307	3,183	53,943	32,969	9,300
Forestry Operators .....	40	868	610	183	1,341	21,033	14,056	3,281
Manufacturers .....	1,251	17,778	8,153	1,980	1,915	27,280	16,206	4,642
Construction .....	8,281	106,933	58,393	12,450	12,085	144,421	71,958	15,082
Public Utilities .....	8,218	110,730	65,278	13,525	5,830	78,985	44,456	9,597
Wholesale Traders .....	557	22,692	14,769	4,392	898	22,205	15,232	5,461
Retail Traders .....	9,377	100,897	53,936	11,604	13,042	137,061	74,008	16,682
Insurance Agency Operators .....	120	2,016	1,268	251	91	2,566	1,616	450
Real Estate Agency Operators .....	196	15,111	10,240	3,278	1,064	16,104	10,980	3,063
Other Finance .....	349	11,253	7,238	2,164	824	43,724	27,238	8,582
Recreational Services Operators ..	1,153	25,951	14,372	2,911	992	15,951	7,730	1,778
Business Services Operators .....	1,272	16,289	8,024	1,466	2,277	30,753	16,037	3,653
Other Service Operators .....	15,137	190,183	111,446	25,600	17,252	221,003	120,810	29,263
Other Business Proprietors .....	1,377	38,504	25,652	8,783	1,574	26,854	16,484	4,562
Total Business Proprietors .....	47,330	659,204	379,379	88,589	59,185	787,940	436,811	106,090
Investors .....	90,632	2,349,011	1,652,399	307,886	149,797	3,002,536	1,942,322	374,508
Property Owners .....	10,952	177,397	105,331	26,704	18,335	326,992	192,663	54,333
Total Investment .....	101,584	2,526,408	1,757,731	334,591	168,132	3,329,528	2,134,985	428,841
Pensioners .....	57,881	758,043	319,310	65,267	148,126	1,786,563	660,925	132,904
Unclassified .....	143,356	661,644	294,969	54,267	205,604	1,138,698	494,219	100,040
GRAND TOTAL .....	1,400,549	28,013,159	18,380,042	4,614,354	1,724,023	32,681,689	20,448,384	5,286,460

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
5,359	102,918	67,687	17,789	9,048	174,210	115,144	32,166	..... Employés d'entreprises
258	4,246	2,464	634	1,894	32,084	18,944	4,698	..... Employés d'institutions
26	1,138	851	255	238	8,629	6,364	1,835	..... Instituteurs et professeurs
1,497	40,890	27,907	7,585	2,217	62,586	44,165	12,201	..... Employés fédéraux
1,813	47,754	32,392	8,814	3,854	106,949	74,080	20,433	..... Employés provinciaux
271	6,415	4,505	1,219	1,341	22,958	13,481	3,186	..... Employés municipaux
13	220	142	37	191	5,256	3,672	970	..... Forces armées
427	11,940	8,398	2,270	590	18,188	13,164	3,714	..... Soc. de la Couronne fédérale
				120	3,583	2,582	741	..... Soc. de la Couronne provinciale
478	6,318	2,631	622	1,271	10,900	5,040	1,111	..... Employés non classés
10,142	221,840	146,977	39,227	20,764	445,343	296,637	81,052	..... Total, employés
23	214	103	25					..... Agriculteurs
				25	166	64	10	..... Pêcheurs
32	266	121	28	30	216	88	14	..... Total, agriculteurs et pêcheurs
10	462	326	104	10	610	378	123	..... Comptables
15	1,212	890	382	30	2,485	1,834	858	..... Médecins et chirurgiens
				10	511	386	138	..... Dentistes
30	1,565	961	303	20	1,032	759	280	..... Avocats et notaires
								..... Ingénieurs et architectes
14	44	10	1	12	100	50	10	..... Artistes, athlètes, etc.
85	1,576	974	227	84	1,030	589	135	..... Autres professions libérales
165	5,381	3,520	1,133	166	5,838	4,048	1,557	..... Total, professions libérales
								..... Vendeurs
								..... Exploitants forestiers
13	121	71	17					..... Fabricants
105	1,595	990	245	60	957	580	135	..... Construction
54	855	560	144	64	779	406	82	..... Services d'utilité publique
14	170	110	25					..... Commerçants de gros
115	1,337	764	167	81	1,366	841	247	..... Commerçants de détail
								..... Courtiers d'assurance
								..... Courtiers en immeubles
								..... Autres entreprises financières
30	500	330	91	20	282	177	51	..... Exploitants, services récréatifs
215	2,618	1,547	356	145	1,979	1,264	329	..... Exploitants, autres services
85	1,004	608	157					..... Prop., autres entreprises
649	8,365	5,031	1,208	404	5,876	3,621	925	..... Total, prop. d'entreprises
345	6,180	4,485	593	472	6,449	4,562	829	..... Investisseurs
52	691	380	101	34	353	193	37	..... Propriétaires d'immeubles
397	6,871	4,866	693	506	6,802	4,755	865	..... Total, placements
291	3,148	1,219	281	477	3,350	1,015	236	..... Retraités
1,735	10,911	5,625	1,259	3,571	9,484	3,743	670	..... Non classés
13,414	256,853	167,406	43,842	25,925	477,105	314,040	85,360	..... TOTAL GLOBAL

TABLE 8A

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-ÉDOUARD			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses .....	76,878	1,459,791	877,943	237,071	16,711	262,145	149,010	34,952
Employees of Institutions .....	16,064	322,002	196,914	53,342	4,320	72,518	42,192	10,111
Teachers and Professors .....	8,562	232,740	153,997	44,093	620	17,867	11,283	3,144
Federal Employees .....	8,206	214,971	139,763	40,244	2,253	57,791	37,292	10,332
Provincial Employees .....	11,806	255,996	156,212	42,218	5,005	107,133	65,245	16,828
Municipal Employees .....	5,415	89,021	48,154	11,760	340	6,714	4,205	997
Armed Forces .....	1,061	24,332	15,587	4,209	960	26,240	17,061	4,558
Federal Crown Corp. ....	5,093	131,545	83,940	23,457	1,020	26,893	17,075	4,564
Provincial Crown Corp. ....	2,509	61,236	38,850	10,812	79	2,193	1,437	389
Unclassified Employees .....	5,184	59,780	28,115	6,444	2,509	28,303	13,532	2,661
Total Employees .....	140,778	2,851,412	1,739,476	473,649	33,815	607,796	358,332	88,540
Farmers .....	105	1,901	1,023	227	1,498	26,378	14,030	2,003
Fishermen .....	9,149	102,342	46,121	8,941	1,719	30,283	18,711	3,433
Total Farmers and Fishermen .....	9,254	104,243	47,145	9,168	3,217	56,661	32,741	5,436
Accountants .....	85	4,289	3,015	1,024	30	1,157	725	244
Medical Doctors and Surgeons ..	400	35,519	27,106	11,754	142	10,994	7,496	3,058
Dentists .....	60	4,405	3,274	1,219	26	1,566	1,199	441
Lawyers and Notaries .....	240	13,546	10,107	3,606	65	3,319	2,423	819
Engineers and Architects .....	70	2,548	1,568	463				
Entertainers and Artists .....	16	99	26	1	28	265	91	13
Other Professionals .....	138	2,536	1,639	456	62	1,031	500	142
Total Professionals .....	999	62,942	46,735	18,524	357	18,490	12,557	4,760
Salesmen .....	404	9,945	6,021	1,854	89	1,534	754	172
Forestry Operators .....	92	1,006	397	70				
Manufacturers .....	183	2,372	834	179	66	905	388	70
Construction .....	584	9,054	4,438	1,017	336	4,651	2,118	433
Public Utilities .....	728	10,489	5,556	1,307	213	2,754	1,328	304
Wholesale Traders .....	211	4,605	2,385	648	30	639	420	91
Retail Traders .....	2,033	33,182	18,064	4,731	464	7,165	3,886	880
Insurance Agency Operators ..								
Real Estate Agency Operators ..								
Other Finance .....								
Recreational Services Operators ..	57	313	67	8	20	200	83	17
Business Services Operators .....	70	1,104	635	141	27	405	221	49
Other Service Operators .....	966	15,994	8,708	2,249	490	7,963	4,502	1,118
Other Business Proprietors .....	10	60	13	1				
Total Business Proprietors .....	4,942	79,061	41,542	10,744	1,653	24,937	13,049	2,988
Investors .....	3,370	93,037	60,762	15,942	1,829	47,653	31,106	6,559
Property Owners .....	310	6,050	3,472	1,014	195	4,171	2,516	662
Total Investment .....	3,680	99,087	64,234	16,956	2,024	51,823	33,622	7,221
Pensioners .....	7,404	115,052	46,750	10,701	2,614	38,376	15,346	3,208
Unclassified .....	32,594	288,885	110,201	18,511	6,611	60,161	25,045	4,235
GRAND TOTAL .....	200,055	3,610,626	2,102,104	560,107	50,380	859,779	491,447	116,560

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
122,857	2,434,834	1,513,273	399,724	120,256	2,246,972	1,355,494	355,546	..... Employés d'entreprises
20,897	422,217	262,343	69,733	21,168	399,396	238,181	61,810	..... Employés d'institutions
7,061	236,235	163,702	49,121	3,915	121,567	81,028	23,938	..... Instituteurs et professeurs
17,335	472,284	304,971	85,734	10,366	278,137	181,303	51,936	..... Employés fédéraux
16,109	383,350	242,031	65,773	20,879	500,468	313,138	86,334	..... Employés provinciaux
17,671	447,421	295,468	83,322	4,641	103,210	62,924	16,789	..... Employés municipaux
11,796	313,536	206,417	57,315	3,743	95,119	59,378	16,132	..... Forces armées
10,258	272,682	176,928	48,858	5,013	135,596	85,827	23,704	..... Soc. de la Couronne fédérale
5,943	147,506	92,838	24,923	3,285	86,275	57,527	16,575	..... Soc. de la Couronne provinciale
9,015	136,212	75,731	17,490	9,465	121,454	61,512	13,584	..... Employés non classés
238,942	5,266,276	3,333,701	901,992	202,731	4,088,194	2,496,311	666,348	..... Total, employés
970	26,364	17,600	3,788	1,538	26,931	14,925	2,515	..... Agriculteurs
7,297	152,829	99,669	25,061	2,876	62,482	42,358	11,284	..... Pêcheurs
8,267	179,194	117,270	28,849	4,414	89,413	57,282	13,799	..... Total, agriculteurs et pêcheurs
266	15,476	11,371	4,096	120	7,667	5,790	1,955	..... Comptables
1,089	108,594	83,780	36,029	593	58,632	46,015	20,785	..... Médecins et chirurgiens
239	17,585	13,736	5,396	119	9,418	7,175	2,897	..... Dentistes
450	28,603	20,332	8,287	370	17,869	12,895	4,820	..... Avocats et notaires
40	1,271	932	267	72	1,398	810	199	..... Ingénieurs et architectes
89	1,333	591	119	117	1,499	748	202	..... Artistes, athlètes, etc.
373	10,382	6,973	2,189	319	11,397	7,992	2,872	..... Autres professions libérales
2,547	183,244	137,715	56,382	1,705	107,879	81,425	33,731	..... Total, professions libérales
430	12,037	8,102	2,610	608	12,525	7,124	2,017	..... Vendeurs
344	6,301	3,458	678	494	8,033	4,079	965	..... Exploitants forestiers
258	4,615	2,792	530	160	1,995	948	150	..... Fabricants
1,700	31,101	18,606	4,515	1,162	19,418	10,343	2,569	..... Construction
1,597	27,150	15,193	3,392	1,667	25,561	12,722	2,845	..... Services d'utilité publique
66	1,491	841	258	223	4,588	2,792	804	..... Commerçants de gros
2,368	48,959	29,814	7,698	2,283	38,742	21,217	5,178	..... Commerçants de détail
20	1,078	693	226	10	123	46	6	..... Courtiers d'assurance
30	1,315	930	352	70	1,081	547	121	..... Courtiers en immeubles
69	1,242	742	241	79	4,242	3,553	1,759	..... Autres entreprises financières
141	3,436	2,081	640	2,545	34,270	17,519	4,042	..... Exploitants, services récréatifs
2,071	36,255	21,908	5,627	64	1,332	851	220	..... Explo., services commerciaux
61	797	521	120	8,732	140,014	74,914	18,755	..... Exploitants, autres services
8,732	164,156	97,853	24,404	8,763	140,014	74,914	18,755	..... Prop., autres entreprises
10,838	350,639	249,944	50,744	9,297	264,460	180,122	36,403	..... Total, prop. d'entreprises
1,037	32,219	21,032	7,028	831	16,255	9,216	2,623	..... Investisseurs
11,875	382,858	270,975	57,773	10,128	280,715	189,338	39,026	..... Propriétaires d'immeubles
16,124	291,825	145,375	33,373	16,030	242,996	100,032	21,656	..... Total, placements
15,486	177,709	90,999	18,766	36,026	354,501	153,814	28,351	..... Retraités
302,403	6,657,297	4,201,990	1,124,149	280,405	5,316,237	3,160,240	823,683	..... Non classés
								..... TOTAL GLOBAL

TABLE 8A (CONTINUED)

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC QUÉBEC				ONTARIO			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses .....	1,268,528	27,136,848	17,392,962	2,923,971	2,133,706	50,748,664	33,850,042	9,272,200
Employees of Institutions .....	208,163	4,418,318	2,760,089	450,749	248,695	5,571,604	3,582,461	929,300
Teachers and Professors .....	45,869	1,434,754	957,688	175,491	118,346	4,162,094	2,922,292	854,500
Federal Employees .....	71,695	1,910,589	1,252,937	220,976	118,860	3,598,226	2,463,331	701,500
Provincial Employees .....	78,444	2,068,613	1,346,241	237,336	84,353	2,215,612	1,455,400	389,300
Municipal Employees .....	112,922	3,007,593	1,968,142	343,756	179,524	4,479,808	2,896,828	760,600
Armed Forces .....	12,050	285,570	179,851	30,369	24,812	688,057	454,228	123,200
Federal Crown Corp. ....	48,538	1,433,391	967,867	176,934	59,902	1,809,992	1,231,049	343,200
Provincial Crown Corp. ....	33,510	1,105,624	781,205	149,314	42,119	1,395,926	986,937	285,000
Unclassified Employees .....	109,707	2,181,890	1,344,721	217,891	87,865	1,578,190	963,025	240,500
Total Employees .....	1,989,426	44,983,188	28,951,703	4,926,787	3,098,182	76,248,172	50,805,594	13,900,000
Farmers .....	9,759	204,181	113,894	15,379	32,752	725,756	446,662	98,900
Fishermen .....	1,688	25,325	15,373	2,371	314	5,481	3,119	600
Total Farmers and Fishermen .....	11,447	229,507	129,267	17,750	33,066	731,237	449,781	99,500
Accountants .....	2,311	143,786	94,710	24,025	3,846	226,112	153,787	48,800
Medical Doctors and Surgeons ..	9,178	698,601	526,156	134,964	11,519	1,119,039	847,712	350,200
Dentists .....	1,856	119,864	87,146	21,555	3,536	308,090	232,723	92,200
Lawyers and Notaries .....	4,188	246,065	173,160	44,266	7,934	541,177	397,320	142,900
Engineers and Architects .....	866	45,264	31,761	7,607	1,593	78,934	52,655	19,700
Entertainers and Artists .....	2,026	48,403	29,684	5,538	4,233	86,639	54,420	13,700
Other Professionals .....	5,614	176,757	118,392	23,993	12,048	382,372	256,128	80,400
Total Professionals .....	26,039	1,478,741	1,061,009	261,948	44,709	2,742,363	1,994,744	748,200
Salesmen .....	6,119	142,425	90,377	16,343	7,122	178,021	107,302	30,400
Forestry Operators .....	2,457	57,690	33,968	5,519	820	15,186	8,711	1,800
Manufacturers .....	2,585	47,614	27,779	4,403	3,735	80,149	50,855	13,100
Construction .....	8,379	182,578	113,392	19,040	20,962	376,809	221,376	52,600
Public Utilities .....	7,266	137,743	81,500	12,695	11,672	208,772	124,919	28,200
Wholesale Traders .....	1,052	23,729	13,193	2,379	1,761	60,818	36,406	11,700
Retail Traders .....	28,728	595,242	371,866	60,956	26,601	521,031	323,882	80,700
Insurance Agency Operators ....	500	17,029	12,055	2,462	534	15,476	10,277	2,900
Real Estate Agency Operators ...	152	5,088	3,693	743	762	25,016	15,116	4,600
Other Finance .....	223	8,611	5,960	1,310	2,648	64,066	47,864	13,500
Recreational Services Operators .	826	19,510	12,002	1,588	1,636	40,750	26,443	7,400
Business Services Operators .....	1,171	22,660	13,022	2,037	3,086	52,058	30,842	6,900
Other Service Operators .....	18,921	355,172	218,400	36,108	26,425	464,866	277,456	68,400
Other Business Proprietors .....	428	7,862	4,886	776	1,228	26,356	15,963	4,200
Total Business Proprietors .....	72,688	1,480,527	911,714	150,014	101,870	1,951,353	1,190,111	296,400
Investors .....	106,972	3,017,534	2,079,004	316,068	252,843	8,671,078	6,253,521	1,253,400
Property Owners .....	23,637	668,061	438,825	88,110	19,527	543,305	357,151	105,600
Total Investment .....	130,609	3,685,595	2,517,829	404,178	272,370	9,214,384	6,610,672	1,359,000
Pensioners .....	93,721	1,729,178	880,791	127,239	202,868	3,804,151	1,899,104	421,400
Unclassified .....	131,874	1,516,091	778,570	94,409	136,640	1,801,136	969,492	212,600
GRAND TOTAL .....	2,461,923	55,245,251	35,321,260	5,998,669	3,896,827	96,670,817	64,026,802	17,067,900

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

MANITOBA				SASKATCHEWAN				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
175,628	3,675,460	2,328,185	618,411	142,123	3,105,866	2,023,901	534,304	..... Employés d'entreprises
32,660	657,652	398,882	101,914	29,888	640,859	402,348	102,849	..... Employés d'institutions
11,492	386,016	267,078	80,293	14,098	448,396	305,747	87,623	..... Instituteurs et professeurs
13,600	359,040	233,792	64,641	8,977	246,625	161,400	43,817	..... Employés fédéraux
15,779	408,399	264,242	73,618	17,822	493,587	330,046	92,265	..... Employés provinciaux
20,894	523,473	337,807	92,655	13,212	317,426	203,478	54,019	..... Employés municipaux
3,946	108,171	69,326	19,087	1,538	35,097	22,157	5,596	..... Forces armées
12,953	364,966	241,010	67,544	5,005	138,209	90,581	24,606	..... Soc. de la Couronne fédérale
12,297	334,132	222,430	62,839	14,458	448,546	312,935	90,094	..... Soc. de la Couronne provinciale
9,239	157,037	91,854	22,607	12,274	187,386	106,881	24,104	..... Employés non classés
308,488	6,974,346	4,454,605	1,203,609	259,395	6,061,998	3,959,474	1,059,277	..... Total, employés
13,761	289,187	174,733	33,110	42,235	1,093,842	718,172	155,822	..... Agriculteurs
193	2,104	830	100	50	615	331	62	..... Pêcheurs
13,954	291,291	175,563	33,210	42,285	1,094,457	718,503	155,885	..... Total, agriculteurs et pêcheurs
190	7,128	4,624	1,369	341	17,312	12,024	4,035	..... Comptables
1,389	133,959	97,566	42,481	1,038	86,568	56,870	24,254	..... Médecins et chirurgiens
338	26,596	16,890	6,392	260	19,941	12,479	4,853	..... Dentistes
617	32,531	23,073	7,630	570	38,772	27,861	10,314	..... Avocats et notaires
55	2,536	1,756	338	40	2,601	1,993	826	..... Ingénieurs et architectes
324	5,172	2,835	630	150	1,634	809	140	..... Artistes, athlètes, etc.
1,235	36,967	23,614	7,085	991	26,004	15,364	5,099	..... Autres professions libérales
4,148	244,889	170,359	65,925	3,390	192,832	127,400	49,521	..... Total, professions libérales
829	19,112	11,709	3,045	867	24,091	16,003	4,728	..... Vendeurs
70	1,240	796	213					..... Exploitants forestiers
402	10,257	6,330	1,252	334	6,647	3,978	806	..... Fabricants
2,911	51,828	29,727	7,176	3,144	61,689	37,158	8,915	..... Construction
1,616	29,726	16,881	3,941	1,593	33,862	22,284	5,674	..... Services d'utilité publique
340	11,955	7,858	1,949	229	9,299	6,605	2,001	..... Commerçants de gros
2,875	62,770	39,165	10,922	2,754	50,907	30,637	7,474	..... Commerçants de détail
30	1,224	907	290	27	707	407	115	..... Courtiers d'assurance
98	2,289	1,448	384	74	2,419	1,349	447	..... Courtiers en immeubles
46	2,487	1,660	447					..... Autres entreprises financières
114	2,924	1,952	546	261	6,928	4,887	1,404	..... Exploitants, services récréatifs
274	3,741	2,172	491	24	467	274	74	..... Exploiti., services commerciaux
2,896	53,501	31,921	8,345	4,734	86,444	51,280	11,352	..... Exploitants, autres services
133	3,014	1,553	401	324	8,214	5,589	1,605	..... Prop., autres entreprises
11,805	236,957	142,372	36,356	13,498	267,583	164,447	39,867	..... Total, prop. d'entreprises
24,713	697,029	479,249	104,523	28,997	849,817	580,805	137,953	..... Investisseurs
2,457	64,343	38,792	10,074	4,059	92,535	52,464	14,236	..... Propriétaires d'immeubles
27,170	761,372	518,040	114,597	33,056	942,352	633,268	152,189	..... Total, placements
20,130	354,606	173,951	38,888	14,160	268,078	137,134	30,547	..... Retraités
11,774	134,644	68,211	13,590	7,944	95,905	52,135	10,504	..... Non classés
398,298	9,017,217	5,714,809	1,509,221	374,595	8,947,295	5,808,364	1,502,518	..... TOTAL GLOBAL

TABLE 8A (CONTINUED)

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA COLOMBIE-BRITANNIQUE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	
Employees of Businesses .....	517,438	13,591,864	9,470,682	2,530,495	596,477	15,414,928	10,515,502	2,850,121
Employees of Institutions .....	75,527	1,724,292	1,133,924	272,668	82,597	1,868,283	1,183,504	293,210
Teachers and Professors .....	24,789	840,324	599,076	162,378	29,742	1,033,516	718,649	203,190
Federal Employees .....	20,989	595,891	402,923	102,762	31,712	931,444	637,653	170,670
Provincial Employees .....	44,394	1,157,178	791,127	199,420	41,422	1,049,881	678,015	171,100
Municipal Employees .....	55,878	1,555,017	1,081,062	276,743	44,255	1,161,879	762,503	197,560
Armed Forces .....	7,520	189,389	123,512	29,501	7,823	197,347	131,606	33,630
Federal Crown Corp. ....	13,587	438,046	315,279	86,902	12,424	369,702	250,894	66,860
Provincial Crown Corp. ....	15,661	447,937	309,165	79,430	26,676	846,203	586,442	161,470
Unclassified Employees .....	30,972	701,198	460,698	117,446	27,784	536,950	335,219	80,300
Total Employees .....	806,755	21,241,137	14,687,448	3,857,745	900,912	23,410,133	15,799,988	4,228,150
Farmers .....	29,604	736,620	490,359	96,375	4,821	102,019	64,116	14,800
Fishermen .....					4,882	93,683	58,860	13,480
Total Farmers and Fishermen .....	29,610	736,660	490,372	96,376	9,703	195,701	122,975	28,280
Accountants .....	860	45,622	31,281	10,619	1,840	79,102	48,317	14,730
Medical Doctors and Surgeons ..	1,339	131,218	100,748	41,237	4,018	394,511	283,073	120,880
Dentists .....	178	18,279	13,446	5,429	1,485	120,914	85,020	34,200
Lawyers and Notaries .....	539	65,417	41,596	18,040	2,531	159,825	103,964	34,700
Engineers and Architects .....	209	19,347	12,014	5,247	473	26,916	20,533	7,800
Entertainers and Artists .....	703	12,631	7,847	1,974	1,242	27,070	16,858	4,510
Other Professionals .....	5,700	164,503	101,169	29,666	5,409	167,055	110,313	35,990
Total Professionals .....	9,528	457,016	308,100	112,212	16,998	975,394	668,079	252,830
Salesmen .....	1,666	34,336	22,983	5,307	1,891	49,670	32,282	9,300
Forestry Operators .....	15	706	576	183	920	19,551	13,858	3,280
Manufacturers .....	839	15,930	7,980	1,980	891	23,337	15,651	4,640
Construction .....	5,426	93,269	56,673	12,450	7,247	120,148	68,664	15,080
Public Utilities .....	4,950	96,641	62,960	13,525	3,605	69,601	42,859	9,590
Wholesale Traders .....	372	21,353	13,942	4,392	529	21,706	15,116	5,460
Retail Traders .....	4,201	81,787	50,912	11,604	6,415	117,723	71,315	16,680
Insurance Agency Operators .....	120	1,973	1,259	251	91	2,566	1,616	450
Real Estate Agency Operators .....	137	15,349	9,887	3,278	509	18,989	10,343	3,060
Other Finance .....	206	13,023	6,965	2,164	607	41,639	26,443	8,580
Recreational Services Operators ..	683	20,778	11,594	2,911	460	12,937	7,128	1,770
Business Services Operators .....	792	13,993	7,745	1,466	1,406	26,014	15,238	3,650
Other Service Operators .....	8,750	174,106	108,670	25,600	8,227	186,312	115,615	29,260
Other Business Proprietors .....	895	36,629	25,164	8,783	1,042	24,429	15,438	4,560
Total Business Proprietors .....	27,385	585,537	364,328	88,589	31,949	684,951	419,283	106,090
Investors .....	49,885	2,045,534	1,510,905	307,886	82,972	2,581,937	1,809,585	374,500
Property Owners .....	6,136	157,487	101,873	26,704	9,637	286,714	187,217	54,330
Total Investment .....	56,021	2,203,021	1,612,778	334,591	92,609	2,868,651	1,996,802	428,840
Pensioners .....	28,129	553,965	306,246	65,267	63,855	1,209,041	627,671	132,900
Unclassified .....	38,557	496,252	278,011	54,267	65,690	856,545	466,067	100,040
GRAND TOTAL .....	997,651	26,307,923	18,070,267	4,614,354	1,183,607	30,250,087	20,133,147	5,286,460

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
4,590	100,292	67,648	17,789	7,219	168,149	115,111	32,166	..... Employés d'entreprises
163	3,748	2,464	634	1,448	30,914	18,923	4,698	..... Employés d'institutions
26	1,138	851	255	238	8,629	6,364	1,835	..... Instituteurs et professeurs
1,425	40,681	27,901	7,585	2,040	62,150	44,165	12,201	..... Employés fédéraux
1,699	47,310	32,392	8,814	3,410	105,668	74,080	20,433	..... Employés provinciaux
249	6,375	4,505	1,219	1,089	22,275	13,481	3,186	..... Employés municipaux
13	220	142	37	191	5,256	3,672	970	..... Forces armées
412	11,901	8,398	2,270	568	18,166	13,164	3,714	..... Soc. de la Couronne fédérale
				98	3,560	2,582	741	..... Soc. de la Couronne provinciale
248	4,266	2,631	622	640	9,241	5,040	1,111	..... Employés non classés
8,825	215,933	146,932	39,227	16,941	434,008	296,582	81,052	..... Total, employés
				12	137	64	10	..... Agriculteurs
								..... Pêcheurs
13	208	121	28	16	184	88	14	..... Total, agriculteurs et pêcheurs
				10	610	378	123	..... Comptables
15	1,212	890	382	20	2,483	1,834	858	..... Médecins et chirurgiens
				10	511	386	138	..... Dentistes
30	1,475	945	303	20	1,024	759	280	..... Avocats et notaires
								..... Ingénieurs et architectes
74	1,562	974	227	56	962	589	135	..... Artistes, athlètes, etc.
								..... Autres professions libérales
142	5,260	3,504	1,133	129	5,738	4,048	1,557	..... Total, professions libérales
								..... Vendeurs
								..... Exploitants forestiers
85	1,557	990	245	60	941	580	135	..... Fabricants
40	822	558	144	52	746	406	82	..... Construction
								..... Services d'utilité publique
71	1,254	760	167	57	1,295	841	247	..... Commerçants de gros
								..... Commerçants de détail
								..... Courtiers d'assurance
								..... Courtiers en immeubles
								..... Autres entreprises financières
20	469	330	91	10	270	177	51	..... Exploitants, services récréatifs
150	2,478	1,547	356	97	1,945	1,262	329	..... Explo., services commerciaux
47	944	608	157					..... Exploitants, autres services
								..... Prop., autres entreprises
444	7,957	5,025	1,208	299	5,707	3,618	925	..... Total, prop. d'entreprises
166	5,224	3,935	593	141	5,658	4,210	829	..... Investisseurs
31	622	380	101	19	331	193	37	..... Propriétaires d'immeubles
197	5,846	4,315	693	160	5,989	4,403	865	..... Total, placements
159	2,479	1,219	281	124	2,010	1,014	236	..... Retraités
837	9,908	5,606	1,259	715	7,616	3,741	670	..... Non classés
10,620	247,665	166,771	43,842	18,389	461,434	313,630	85,360	..... TOTAL GLOBAL

TABLE 9

## ALL RETURNS BY PROVINCE AND AGE

1983 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-ÉDOUARD		NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUEBEC QUÉBEC	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
Under		\$		\$		\$		\$		
Moins de 18	4,301	7,466	1,261	3,726	5,123	12,149	5,468	13,607	30,261	98,777
18.....	5,756	23,048	1,167	4,919	7,076	24,688	7,445	25,015	45,616	184,555
19.....	8,479	43,132	1,923	10,602	11,280	53,948	10,167	47,643	72,832	418,097
20.....	9,400	55,015	2,133	14,128	13,663	83,375	11,758	70,228	90,459	618,077
21.....	7,914	65,651	2,201	17,482	14,969	103,551	12,648	92,768	98,148	808,597
22.....	9,252	85,788	1,988	17,857	15,290	133,683	11,260	94,404	103,270	1,021,477
23.....	9,746	101,336	1,717	16,440	14,200	157,071	11,858	114,049	109,881	1,181,197
24.....	10,765	108,750	2,721	28,299	16,106	181,710	10,533	109,707	117,558	1,378,647
25.....	9,042	101,302	2,001	23,859	12,052	150,401	12,110	129,627	113,466	1,449,147
26.....	10,313	123,859	1,656	20,152	15,177	199,164	13,255	161,239	114,118	1,515,727
27.....	10,062	113,856	1,238	13,533	12,890	177,296	11,940	155,323	110,128	1,547,707
28.....	8,516	94,021	1,908	24,998	13,579	191,700	13,169	183,644	107,901	1,571,057
29.....	8,979	114,135	1,655	18,020	13,099	191,380	11,674	150,851	110,191	1,662,237
30.....	8,917	120,879	1,496	19,281	13,553	221,395	11,348	174,591	103,901	1,601,127
31.....	9,782	129,692	1,427	22,250	12,783	185,780	10,527	153,462	101,848	1,633,317
32.....	9,361	143,062	1,632	23,281	11,022	165,858	10,853	169,487	101,491	1,664,787
33.....	7,181	107,609	1,995	30,898	12,388	214,394	11,233	177,344	101,624	1,780,807
34.....	9,052	151,967	1,621	24,972	13,248	220,203	10,783	177,174	94,767	1,676,267
35.....	7,553	122,940	2,306	30,165	12,493	208,850	10,513	157,121	93,655	1,661,137
36.....	7,644	139,414	1,619	27,204	12,090	221,653	10,600	160,889	96,201	1,750,447
37.....	7,012	101,938	1,955	31,169	11,995	207,120	9,421	167,216	89,924	1,656,987
38.....	6,137	85,312	1,414	21,997	9,830	175,722	7,866	141,719	87,546	1,705,957
39.....	5,994	94,679	1,349	21,460	9,664	183,865	8,668	155,078	85,299	1,632,447
40.....	5,870	96,346	1,333	20,904	10,234	198,453	7,299	139,043	77,476	1,503,457
41.....	5,741	83,498	1,258	21,790	9,606	192,813	7,485	135,272	71,760	1,482,297
42.....	5,071	86,976	1,215	18,373	8,393	151,873	6,598	113,666	67,687	1,315,377
43.....	5,306	84,189	1,029	18,761	8,278	157,052	6,286	103,232	65,797	1,296,757
44.....	4,416	76,026	1,072	18,155	6,931	137,931	6,409	104,817	61,040	1,231,157
45.....	4,109	71,582	987	17,012	7,721	141,133	6,417	114,213	60,998	1,237,067
46.....	3,892	58,872	877	15,346	7,173	132,580	5,647	100,351	56,237	1,124,747
47.....	3,915	59,003	1,176	18,208	7,324	131,950	4,769	86,247	53,237	1,057,927
48.....	4,193	69,048	887	13,759	6,807	127,957	5,207	97,400	52,629	1,041,297
49.....	4,510	63,767	733	11,263	6,748	124,293	5,834	97,627	50,154	1,041,397
50.....	4,231	66,443	905	13,981	6,811	127,377	4,970	85,325	48,807	998,387
51.....	3,420	49,917	938	12,735	6,714	129,419	4,890	84,735	53,420	1,087,347
52.....	4,418	59,503	829	11,655	5,867	111,681	4,803	83,822	52,526	1,060,587
53.....	3,125	46,934	1,138	16,878	6,600	130,838	4,550	76,717	52,104	1,107,157
54.....	3,118	47,000	677	13,571	5,978	112,618	4,262	75,302	50,656	1,064,077
55.....	2,738	41,553	776	13,136	5,954	122,052	4,092	71,035	47,885	968,467
56.....	2,810	45,182	731	12,031	5,185	98,043	3,993	70,894	48,384	939,757
57.....	2,933	46,568	1,013	14,801	5,385	102,102	4,401	80,990	44,703	910,327
58.....	3,293	49,341	774	12,068	5,545	101,393	4,543	85,085	42,566	899,577
59.....	2,576	40,480	781	13,364	4,567	85,989	4,270	70,644	41,242	861,677
60.....	2,464	34,681	652	9,660	4,635	91,729	4,209	76,033	38,160	753,687
61.....	2,464	36,116	819	13,735	5,550	101,144	3,487	62,266	38,135	747,257
62.....	2,574	36,007	631	9,420	5,250	95,206	3,506	64,120	34,996	690,297
63.....	3,028	42,780	484	9,107	4,782	85,880	3,515	59,857	33,008	652,637
64.....	1,916	29,757	910	10,246	3,933	72,495	3,162	48,110	28,155	471,157
65.....	1,819	22,161	689	10,019	4,228	74,663	2,958	49,808	30,945	517,167
66.....	1,974	22,303	493	9,435	4,347	68,239	2,408	37,828	29,477	456,317
67.....	1,346	16,611	381	5,818	3,566	59,394	2,634	39,189	27,262	417,897
68.....	1,276	14,084	522	6,626	3,987	63,373	2,622	37,538	25,034	359,127
69.....	1,334	16,660	419	6,467	3,533	51,226	2,734	37,504	26,217	373,007
70.....	1,098	15,259	559	7,455	3,198	46,752	1,982	28,376	22,840	326,137
71-75.....	4,211	46,486	1,469	19,965	11,725	164,624	8,546	117,892	84,591	1,157,137
Over-plus de 75	2,433	29,966	1,572	22,069	11,229	160,804	9,467	116,589	89,903	1,214,627
Not stated										
Non déclaré ..	20	96	18	145	357	1,893	355	3,105	2,572	21,867
TOTAL...	298,798	3,840,047	69,130	914,655	491,711	7,419,918	403,407	5,636,821	3,790,688	60,605,607

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'ÂGE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

QUÉBEC		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA COLOMBIE-BRITANNIQUE		CANADA	
	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
	\$		\$		\$		\$		\$		\$
6	218,038	8,572	33,799	6,565	25,310	18,283	66,238	16,326	62,020	158,050	544,444
2	325,497	11,631	45,356	10,215	48,449	22,530	117,868	21,674	101,553	215,071	904,251
8	669,777	16,556	89,930	13,941	91,304	32,870	244,211	32,809	212,969	327,882	1,892,465
0	991,685	16,272	111,137	15,952	134,134	37,345	362,951	37,070	302,739	379,110	2,757,561
2	1,351,323	16,504	140,511	15,828	163,572	41,941	473,162	41,222	411,575	411,244	3,647,186
6	1,531,762	18,733	181,031	17,774	216,839	46,771	577,959	42,345	499,534	428,731	4,388,939
1	1,847,375	17,698	210,256	16,954	223,761	46,861	643,253	45,082	579,885	437,305	5,108,958
5	2,051,262	19,250	237,375	16,234	205,802	48,704	766,823	44,409	626,326	450,763	5,729,547
1	2,137,208	17,058	231,290	16,063	214,417	47,709	779,853	44,689	680,550	430,767	5,934,392
4	2,383,628	17,094	228,812	17,102	265,771	49,046	845,086	45,983	711,190	444,005	6,509,723
9	2,314,692	18,193	265,118	15,550	239,734	47,225	869,604	44,293	712,416	427,277	6,448,348
5	2,460,158	16,425	244,849	17,186	265,312	46,065	861,082	46,686	801,335	424,734	6,754,071
8	2,381,885	16,610	249,813	15,366	247,188	47,023	911,661	46,483	802,215	419,441	6,779,251
5	2,586,543	15,799	251,461	14,327	251,645	41,836	817,049	44,664	785,812	407,782	6,878,048
5	2,550,923	15,662	265,202	13,728	249,804	39,366	812,666	43,581	808,683	392,562	6,874,195
4	2,514,496	15,127	248,263	13,479	242,487	34,066	744,933	42,289	818,337	377,888	6,788,033
3	2,678,926	15,504	266,271	12,895	228,293	34,829	739,945	41,899	824,850	380,440	7,096,128
2	2,716,061	14,595	240,890	14,435	276,918	36,501	826,132	44,431	915,789	383,078	7,279,343
6	2,761,972	14,596	250,879	12,620	233,791	33,098	760,927	44,053	938,583	369,216	7,180,702
4	3,013,671	15,043	298,091	11,995	240,446	36,008	857,630	42,866	928,394	379,952	7,691,628
0	2,957,565	13,945	249,937	10,577	204,201	32,742	780,112	38,429	868,951	354,668	7,277,856
7	2,421,426	10,571	206,050	9,279	195,043	28,014	674,792	31,637	723,063	302,685	6,395,523
0	2,493,054	11,012	197,675	9,211	161,124	24,145	615,331	34,269	798,907	302,345	6,390,232
3	2,445,877	11,860	245,039	10,034	211,569	26,034	642,995	33,929	782,704	295,643	6,327,826
3	2,423,918	10,561	194,385	8,821	180,059	25,075	635,468	33,217	772,079	279,011	6,165,848
2	2,303,109	9,812	191,116	8,065	159,237	21,483	533,633	29,904	730,383	260,681	5,639,176
2	2,183,502	8,996	195,562	7,339	157,118	22,483	582,985	27,496	684,881	249,028	5,494,332
8	2,145,524	10,910	208,042	8,656	171,911	21,538	541,508	26,944	654,961	241,675	5,318,816
2	2,233,265	9,304	164,211	8,182	169,670	19,895	529,919	25,569	583,662	236,620	5,291,269
6	2,030,035	8,807	165,557	8,106	170,573	19,014	474,737	23,358	595,210	220,801	4,891,746
6	2,068,636	10,099	191,949	8,488	165,222	19,533	505,908	25,408	641,461	221,965	4,948,835
4	1,961,407	7,647	134,568	7,552	156,120	19,175	519,345	23,356	573,556	211,803	4,716,558
7	1,914,868	9,642	186,192	7,450	171,469	18,133	478,884	24,504	587,656	211,308	4,699,489
2	1,930,296	7,319	147,874	9,473	197,116	17,108	476,294	25,309	632,262	207,570	4,698,394
7	1,889,496	8,939	188,389	6,986	159,048	17,516	442,711	24,012	594,671	207,799	4,657,854
9	2,004,875	8,506	167,463	7,680	169,306	17,922	465,947	24,296	597,392	210,471	4,751,555
6	2,060,783	8,314	179,582	6,626	138,113	17,558	464,980	24,858	633,685	211,493	4,877,943
9	1,850,449	9,049	208,855	7,414	158,630	16,010	407,749	24,441	566,494	201,248	4,521,398
0	1,835,084	9,295	183,462	8,115	166,924	16,362	476,833	24,344	626,518	199,792	4,523,310
9	1,711,079	8,812	173,788	7,459	170,608	14,112	378,611	21,019	486,261	185,902	4,098,908
2	1,778,777	8,626	162,745	7,101	150,127	14,177	363,069	19,619	479,969	187,475	4,102,531
0	1,632,737	7,543	140,512	7,342	145,510	14,044	366,239	20,225	492,781	179,168	3,939,341
9	1,699,535	8,214	150,540	7,805	171,347	13,769	328,219	19,352	476,989	178,248	3,911,309
3	1,471,198	8,816	149,572	6,825	137,840	12,409	306,500	19,078	454,881	167,207	3,497,956
8	1,519,734	8,863	138,499	6,879	146,604	13,349	316,733	18,298	446,242	169,005	3,540,112
7	1,333,865	7,214	124,827	6,917	139,456	12,425	298,551	21,686	444,716	159,649	3,245,459
9	1,327,153	8,010	133,377	5,614	111,527	12,049	255,330	20,483	418,949	158,020	3,106,162
1	994,525	7,956	122,142	5,003	91,645	9,664	209,541	17,214	358,448	129,790	2,413,989
9	953,078	7,145	113,573	5,878	127,948	9,985	206,408	15,367	282,853	128,395	2,366,127
4	874,162	7,584	109,537	6,306	117,423	8,016	174,726	16,443	313,086	120,580	2,187,082
4	857,300	7,195	107,326	5,652	115,480	8,450	167,936	16,955	318,639	118,423	2,111,877
3	733,083	7,797	107,519	4,720	101,617	6,300	125,325	14,249	268,249	106,713	1,819,981
6	755,485	8,502	99,925	5,364	89,304	7,025	145,395	15,450	281,808	112,417	1,860,030
8	718,424	6,455	82,249	4,332	79,783	6,474	129,699	13,570	222,353	99,589	1,659,126
4	2,635,061	29,035	336,136	18,049	320,137	25,109	471,476	54,484	864,762	384,065	6,142,910
5	2,861,137	42,863	367,644	18,838	272,818	24,604	435,789	61,425	891,129	433,305	6,380,467
14	33,548	361	2,312	440	2,242	771	4,452	972	6,324	13,085	82,610
29	104,529,936	692,501	10,318,467	576,787	9,818,847	1,400,549	28,013,159	1,724,023	32,681,689	15,302,940	265,241,147

TABLE 9A

## TAXABLE RETURNS BY PROVINCE AND AGE

1983 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-ÉDOUARD		NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUÉBEC QUÉBEC	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
Under <i>Moins de 18</i>		\$		\$		\$		\$		\$
18.....	187	1,109	219	1,529	219	2,152	699	4,865	2,308	24,000
19.....	1,983	15,212	566	3,585	693	7,546	1,817	12,770	7,696	73,500
20.....	3,816	32,541	876	7,278	2,261	24,260	4,146	33,117	24,520	252,000
21.....	5,023	44,246	1,332	11,950	4,665	51,374	6,141	53,768	39,795	433,100
22.....	5,493	60,251	1,537	15,202	5,807	69,301	7,841	79,585	52,509	640,300
23.....	6,842	80,250	1,517	16,622	8,482	109,113	7,998	85,166	66,669	878,600
24.....	7,142	95,420	1,410	15,471	9,252	137,831	8,544	105,648	72,381	1,052,600
25.....	7,433	101,541	2,049	26,728	10,574	163,515	7,900	104,792	81,220	1,250,200
26.....	6,770	96,914	1,558	23,043	8,403	139,031	8,519	122,589	81,260	1,343,400
27.....	7,323	118,949	1,458	19,268	10,125	182,684	9,942	156,032	80,397	1,411,100
28.....	7,287	109,772	862	12,136	8,580	162,057	8,687	148,945	78,321	1,452,900
29.....	5,379	87,464	1,535	23,885	9,222	177,991	10,115	178,017	75,028	1,474,500
30.....	6,308	108,701	1,134	17,049	9,349	178,609	7,990	145,626	78,217	1,573,300
31.....	6,314	116,349	1,098	18,842	9,539	209,220	8,847	170,341	71,607	1,518,600
32.....	6,872	125,377	1,231	21,669	8,433	173,674	7,685	149,499	70,117	1,547,200
33.....	6,944	138,799	1,301	23,039	7,139	155,827	7,738	164,425	69,090	1,586,600
34.....	5,037	103,855	1,599	29,605	9,159	204,992	8,508	173,417	71,928	1,706,900
35.....	6,781	148,496	1,292	24,534	8,949	209,295	8,105	171,539	65,596	1,594,500
36.....	5,283	119,965	1,515	28,929	8,315	196,800	7,835	153,152	63,640	1,575,100
37.....	5,958	135,753	1,270	26,575	8,132	212,054	7,685	156,326	67,883	1,668,000
38.....	5,049	99,376	1,430	30,191	7,995	196,619	7,293	162,974	61,294	1,564,200
39.....	4,123	82,013	1,108	21,052	6,634	168,760	5,815	138,384	61,357	1,621,900
40.....	4,177	90,596	1,178	20,971	6,805	174,163	6,693	152,090	59,091	1,549,900
41.....	4,145	91,850	1,057	20,448	7,370	187,036	5,740	135,070	53,109	1,421,800
42.....	4,323	81,859	951	20,823	6,650	181,594	5,722	132,600	51,369	1,414,600
43.....	3,419	82,849	933	18,153	5,491	139,268	4,894	111,531	46,416	1,239,700
44.....	3,733	80,928	889	18,363	6,095	149,887	4,585	100,218	47,203	1,228,700
45.....	3,081	73,684	827	17,496	4,876	129,635	4,825	103,305	44,587	1,168,500
46.....	3,333	69,530	738	16,458	5,387	132,282	5,099	111,798	43,948	1,171,600
47.....	2,792	56,879	755	15,193	5,291	126,887	4,141	96,588	40,308	1,059,900
48.....	2,848	57,409	942	17,841	5,089	123,941	3,638	84,527	38,455	996,700
49.....	2,931	65,199	657	13,141	4,602	119,007	4,343	94,572	37,155	984,700
50.....	3,072	61,628	556	10,853	4,700	116,402	4,092	94,397	36,686	988,400
51.....	2,871	63,218	682	13,258	4,436	118,017	3,735	83,602	35,101	940,600
52.....	2,190	47,841	645	12,387	4,673	121,672	3,348	81,939	38,741	1,025,100
53.....	3,234	56,857	578	11,429	3,701	101,229	3,716	81,305	37,338	996,100
54.....	2,064	44,589	770	15,687	4,764	123,992	3,435	74,190	37,857	1,037,300
55.....	1,971	44,533	559	12,921	4,277	105,665	3,078	72,960	36,660	1,000,000
56.....	1,731	39,463	656	12,749	4,385	115,825	3,102	69,053	34,338	902,400
57.....	2,133	43,892	572	11,583	3,762	92,126	2,982	67,447	34,809	874,700
58.....	2,101	43,915	817	14,168	3,746	96,081	3,297	77,810	32,776	858,800
59.....	2,322	47,823	602	11,518	3,771	94,415	3,678	81,427	31,669	836,100
60.....	2,004	39,217	639	13,065	3,435	80,150	3,467	68,306	30,220	799,600
61.....	1,764	33,185	373	8,760	3,180	84,290	3,426	73,478	27,824	700,500
62.....	1,816	34,166	642	13,217	3,675	92,005	2,565	59,173	28,806	694,600
63.....	1,634	32,414	526	8,875	3,508	86,790	2,731	59,001	25,813	645,400
64.....	2,168	39,315	417	8,763	3,455	79,283	2,506	57,350	23,962	599,400
65.....	1,324	28,121	625	9,686	2,676	65,259	2,112	44,837	19,388	419,600
66.....	950	18,473	396	8,775	2,270	61,643	1,773	41,830	16,073	411,500
67.....	1,081	17,174	463	9,219	2,236	50,590	1,637	32,748	14,094	336,900
68.....	596	12,222	270	5,300	1,839	44,565	1,752	33,816	12,854	305,800
69.....	618	10,028	310	5,450	1,976	46,336	1,650	31,578	11,431	253,200
70.....	646	12,309	257	5,243	1,474	34,148	1,561	30,883	10,722	257,700
71-75.....	517	11,790	315	5,816	1,435	31,427	1,128	22,170	9,871	226,600
Over-plus de 75	1,977	33,084	838	15,427	5,153	112,745	5,273	96,864	36,386	805,300
Not stated <i>Non déclaré ..</i>	1,131	22,155	1,041	18,495	4,254	104,999	4,726	84,337	33,281	831,500
TOTAL...	200,055	3,610,626	50,380	859,779	302,403	6,657,297	280,405	5,316,237	2,461,923	55,245,200

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'ÂGE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA COLOMBIE-BRITANNIQUE		CANADA	
Revenu	Total Income Revenu total	Nombre	Total Income Revenu total	Nombre	Total Income Revenu total	Nombre	Total Income Revenu total	Nombre	Total Income Revenu total	Nombre	Total Income Revenu total
	\$		\$		\$		\$		\$		\$
79,065		648	11,706	927	9,218	1,704	20,325	1,918	18,847	14,300	174,259
104,853		1,254	15,133	2,073	20,883	5,630	60,345	3,812	42,067	35,976	357,919
348,269		4,558	48,782	5,612	60,584	13,897	173,345	11,410	133,746	104,605	1,123,778
655,800		7,086	77,501	8,262	104,711	22,020	303,694	18,795	232,077	169,111	1,980,960
1,051,165		8,473	109,751	9,715	142,527	26,887	420,719	23,880	349,198	224,537	2,954,963
1,273,451		10,922	153,519	11,706	193,425	31,540	523,727	27,770	445,574	266,904	3,786,294
1,633,519		11,758	188,281	12,033	207,903	33,587	601,639	30,162	527,360	291,463	4,598,283
1,881,634		12,636	212,638	10,492	187,922	35,975	726,358	31,926	583,753	315,054	5,272,843
1,978,316		12,009	215,667	11,150	199,833	36,307	743,299	32,941	642,252	309,289	5,538,904
2,245,425		11,105	207,107	11,667	244,638	36,889	810,097	33,350	667,167	318,322	6,114,915
2,188,558		12,234	246,479	10,190	221,523	36,320	837,115	31,254	670,001	304,697	6,086,963
2,328,120		10,486	225,821	11,252	247,203	34,329	826,889	33,087	761,797	300,230	6,385,633
2,255,924		11,086	230,497	10,269	233,145	35,574	873,616	32,115	754,489	297,053	6,419,868
2,459,458		10,884	232,531	9,365	234,331	30,911	781,787	31,526	749,139	288,649	6,537,114
2,427,896		9,942	246,281	9,349	234,223	30,116	777,625	30,587	767,008	277,442	6,530,597
2,397,075		9,451	224,880	9,008	227,972	25,731	716,406	31,136	786,007	267,861	6,471,889
2,563,970		10,270	243,464	8,717	215,084	25,824	707,389	30,553	787,052	273,842	6,780,628
2,595,515		9,063	216,913	10,166	260,326	27,352	789,156	31,913	874,081	273,702	6,936,181
2,633,167		10,494	237,807	8,002	214,066	25,018	729,565	32,053	893,293	263,290	6,835,001
2,882,649		10,840	279,017	7,841	225,129	27,764	824,679	32,170	890,378	277,574	7,351,101
2,834,341		9,141	233,938	7,252	193,691	25,040	745,104	29,165	834,755	257,222	6,945,862
2,323,337		7,245	191,553	6,295	182,306	20,563	645,070	23,530	689,877	219,828	6,107,364
2,392,534		7,465	181,915	5,469	146,411	18,198	588,000	25,656	768,876	219,723	6,099,958
2,350,659		8,190	221,592	6,946	200,585	20,070	618,376	25,681	753,843	216,849	6,041,075
2,325,727		7,130	180,492	6,235	169,698	19,831	610,922	25,790	746,553	206,934	5,907,724
2,199,056		6,783	178,235	5,432	147,286	16,874	512,910	23,481	701,226	191,378	5,364,053
2,084,810		6,619	186,144	5,150	147,780	17,802	558,265	21,342	659,723	186,503	5,243,555
2,059,488		7,428	192,583	6,313	164,940	16,356	515,929	20,738	630,061	179,735	5,083,817
2,146,828		5,793	147,240	5,659	159,107	15,918	510,090	19,976	559,661	177,183	5,052,807
1,950,141		6,296	156,269	5,939	160,231	14,801	458,223	18,482	571,653	166,021	4,675,114
1,986,117		7,055	181,441	5,818	149,043	15,677	484,336	20,561	621,826	168,518	4,724,272
1,878,711		4,627	123,002	5,333	149,432	15,082	494,582	18,582	548,337	158,646	4,491,635
1,831,847		6,510	172,353	5,577	162,957	13,789	451,662	18,929	560,405	157,765	4,472,500
1,830,148		5,359	138,806	7,201	189,101	14,051	459,132	19,773	606,429	156,285	4,464,227
1,801,910		5,902	176,074	5,197	150,942	13,761	423,376	18,612	568,345	155,538	4,429,481
1,921,658		5,805	156,034	5,330	157,975	13,534	446,126	18,565	568,822	155,673	4,516,662
1,953,115		5,638	168,987	4,985	131,602	13,237	441,726	18,767	599,129	157,756	4,612,232
1,744,622		6,572	192,351	5,129	149,551	12,280	385,509	18,655	538,998	147,622	4,261,833
1,751,889		6,876	173,358	5,617	157,274	12,736	459,249	19,410	599,920	148,980	4,298,859
1,622,333		6,142	161,972	5,918	164,132	10,858	363,361	16,203	460,086	137,866	3,873,855
1,687,378		6,092	152,721	5,567	142,943	10,836	347,980	15,544	457,048	139,071	3,891,489
1,552,856		5,387	131,425	5,432	136,970	10,271	345,666	15,429	468,586	132,945	3,720,339
1,623,328		5,511	137,961	6,304	164,541	10,689	315,512	15,226	459,696	134,667	3,713,295
1,387,442		5,387	134,223	4,973	128,428	8,893	286,471	14,249	427,924	120,372	3,276,316
1,439,058		5,566	124,372	5,101	137,526	9,872	298,814	14,209	422,536	124,209	3,326,755
1,254,671		4,786	113,582	5,223	129,577	9,215	279,494	16,071	415,218	114,771	3,033,914
1,243,529		5,099	121,224	3,943	103,442	8,526	237,923	14,921	388,599	112,521	2,887,934
925,413		4,495	106,967	3,324	81,352	6,963	199,034	12,076	332,148	88,696	2,218,159
819,076		3,505	89,316	3,927	113,391	6,349	178,630	9,276	239,781	73,828	1,990,298
747,494		3,704	82,993	4,134	101,119	5,001	150,862	10,593	264,877	71,132	1,797,387
735,292		3,593	83,412	3,681	100,641	5,274	144,073	10,696	267,842	70,958	1,739,225
613,234		3,241	74,888	2,990	86,496	4,213	110,396	9,149	227,063	61,430	1,461,877
634,086		3,149	61,849	3,243	73,160	4,477	128,055	9,078	229,332	61,919	1,469,442
595,567		2,781	58,837	2,769	65,767	3,894	112,217	7,554	173,774	54,841	1,306,373
2,152,840		9,247	214,546	10,295	260,036	15,466	397,043	27,381	656,660	199,795	4,752,556
2,268,483		8,920	189,556	8,928	202,055	13,629	352,656	27,678	651,251	197,058	4,732,120
17,970		60	1,231	170	1,161	250	3,377	221	3,943	3,261	53,436
96,670,817		398,298	9,017,217	374,595	8,947,295	997,651	26,307,923	1,183,607	30,250,087	10,201,400	244,275,891

TABLE 10

## ALL RETURNS BY AGE, SEX AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

	UNDER - MOINS DE 20				AGE GROUP 20 - 24 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$ 8,000 .....	29,811	\$ 209,216	18,423	\$ 127,600	74,566	\$ 526,633	73,745	\$ 520,566
\$ 8,000 to-à 10,000 .....	27,059	242,333	15,927	141,456	101,269	913,117	95,512	858,305
10,000 to-à 12,500 .....	21,440	239,014	9,470	106,010	116,534	1,309,986	110,316	1,238,111
12,500 to-à 15,000 .....	10,678	145,100	4,600	62,669	103,623	1,420,678	98,286	1,347,366
15,000 to-à 17,500 .....	5,345	86,528	2,096	33,624	81,852	1,325,638	73,810	1,195,318
17,500 to-à 20,000 .....	2,944	54,506	1,047	19,263	65,059	1,215,753	46,015	860,675
20,000 to-à 22,500 .....	1,841	38,683	271	5,766	49,705	1,052,905	25,396	537,975
22,500 to-à 25,000 .....	851	20,154	60	1,401	37,780	895,994	16,798	396,217
25,000 to-à 27,500 .....	594	15,654	119	3,118	26,910	703,303	7,951	208,372
27,500 to-à 30,000 .....	452	12,766	93	2,637	21,267	610,205	4,544	129,652
30,000 to-à 35,000 .....	541	17,357	38	1,201	20,794	666,046	2,093	65,814
35,000 to-à 40,000 .....	166	5,987	144	5,692	7,180	265,565	891	32,831
40,000 to-à 50,000 .....	278	12,604			3,063	134,474	216	9,797
50,000 and over-et plus .....	266	19,749	327	25,868	1,481	112,102	413	39,948
TOTAL .....	102,266	1,119,650	52,615	536,306	711,083	11,152,399	555,986	7,440,945
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$ 1,000 .....	33,567	17,547	53,330	19,518	33,327	1,841	142,378	28,339
\$ 1,000 to-à 5,000 .....	192,033	559,083	174,539	499,325	172,864	561,983	230,539	730,743
5,000 to-à 10,000 .....	106,182	746,839	75,436	513,647	300,764	2,234,499	295,617	2,162,925
10,000 to-à 15,000 .....	32,574	389,491	14,548	174,310	225,163	2,786,739	210,975	2,612,365
15,000 to-à 20,000 .....	8,456	143,855	3,275	55,184	147,518	2,551,726	120,308	2,064,086
20,000 to-à 25,000 .....	2,879	63,078	422	9,215	87,669	1,952,989	42,419	939,176
25,000 to-à 30,000 .....	1,215	32,988	290	7,848	48,321	1,317,376	12,577	340,286
30,000 to-à 40,000 .....	893	29,581	225	8,341	28,198	939,393	3,097	102,474
40,000 to-à 50,000 .....	384	17,413	50	2,256	3,137	137,883	310	13,942
50,000 and over-et plus .....	331	23,281	374	28,361	1,529	115,211	443	41,899
TOTAL .....	378,514	2,023,155	322,489	1,318,004	1,048,490	12,595,958	1,058,663	9,036,234
	AGE GROUP 25 - 29 GROUPE D'ÂGE				AGE GROUP 30 - 34 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$ 8,000 .....	35,532	\$ 249,061	44,393	\$ 309,954	18,333	\$ 126,653	33,955	\$ 238,100
\$ 8,000 to-à 10,000 .....	51,937	468,056	60,038	540,017	27,413	247,346	46,789	422,354
10,000 to-à 12,500 .....	77,228	869,610	78,819	888,052	44,415	500,870	59,312	666,247
12,500 to-à 15,000 .....	80,820	1,109,660	88,621	1,222,466	49,504	681,925	64,322	884,913
15,000 to-à 17,500 .....	89,115	1,450,401	89,517	1,453,591	54,778	888,462	65,660	1,064,453
17,500 to-à 20,000 .....	88,420	1,656,577	81,513	1,521,840	61,748	1,158,105	60,549	1,132,805
20,000 to-à 22,500 .....	83,744	1,777,901	59,051	1,251,331	69,296	1,474,977	49,038	1,040,717
22,500 to-à 25,000 .....	84,535	2,007,170	41,983	994,444	74,374	1,768,813	40,118	950,700
25,000 to-à 27,500 .....	80,282	2,103,906	32,712	857,801	74,982	1,967,771	30,465	798,980
27,500 to-à 30,000 .....	64,881	1,862,272	22,635	648,771	74,476	2,138,140	25,253	724,738
30,000 to-à 35,000 .....	84,152	2,719,059	18,468	589,229	121,702	3,937,041	29,454	947,760
35,000 to-à 40,000 .....	45,041	1,673,969	5,265	196,735	79,911	2,977,481	13,236	491,738
40,000 to-à 50,000 .....	25,053	1,093,495	3,042	133,513	64,582	2,833,425	7,977	347,624
50,000 and over-et plus .....	11,291	787,711	1,503	109,692	35,561	2,546,139	4,293	298,130
TOTAL .....	902,031	19,828,848	627,560	10,717,435	851,075	23,247,147	530,421	10,009,262
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$ 1,000 .....	21,908	22,766	226,609	31,505	19,253	41,760	237,655	18,448
\$ 1,000 to-à 5,000 .....	64,239	209,901	141,677	412,316	38,214	122,817	130,230	362,184
5,000 to-à 10,000 .....	149,369	1,134,157	183,335	1,364,099	88,075	671,131	145,796	1,089,428
10,000 to-à 15,000 .....	170,002	2,118,417	171,825	2,160,564	107,606	1,341,822	128,670	1,607,795
15,000 to-à 20,000 .....	178,848	3,129,894	171,908	2,990,281	118,465	2,079,855	127,139	2,212,880
20,000 to-à 25,000 .....	169,113	3,803,606	101,304	2,251,784	144,734	3,267,905	89,844	2,006,764
25,000 to-à 30,000 .....	145,597	3,977,966	55,576	1,512,854	150,270	4,127,830	56,315	1,539,578
30,000 to-à 40,000 .....	129,554	4,405,506	23,916	792,203	202,421	6,942,176	43,116	1,453,782
40,000 to-à 50,000 .....	25,249	1,102,231	3,179	139,772	65,131	2,858,339	8,288	361,337
50,000 and over-et plus .....	11,486	800,314	1,530	111,179	36,094	2,586,346	4,434	307,092
TOTAL .....	1,065,365	20,659,226	1,080,859	11,766,559	970,263	23,956,459	971,487	10,959,287

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication d tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

	AGE GROUP 35 - 39 GROUPE D'ÂGE				AGE GROUP 40 - 44 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$ 8,000	12,557	\$ 86,192	29,610	\$ 208,033	8,105	\$ 55,327	25,323	\$ 177,207
\$ 8,000 to-à 10,000	19,565	177,002	38,950	350,321	14,231	129,622	33,717	302,960
10,000 to-à 12,500	29,487	332,131	56,609	637,536	21,148	238,413	45,708	513,519
12,500 to-à 15,000	36,389	500,589	57,648	790,862	26,924	370,917	45,196	620,232
15,000 to-à 17,500	40,602	660,325	54,991	893,029	31,028	503,706	42,923	698,169
17,500 to-à 20,000	47,820	897,373	48,632	909,163	36,111	678,080	42,842	801,814
20,000 to-à 22,500	52,919	1,126,167	39,167	831,278	38,503	818,152	32,485	689,690
22,500 to-à 25,000	56,543	1,343,845	30,396	719,480	41,623	990,653	23,456	555,312
25,000 to-à 27,500	60,063	1,580,185	26,726	698,410	42,345	1,112,815	19,662	514,054
27,500 to-à 30,000	63,820	1,832,059	22,530	647,240	49,163	1,413,585	15,436	442,713
30,000 to-à 35,000	106,390	3,446,227	28,423	915,373	83,378	2,704,535	22,125	716,143
35,000 to-à 40,000	85,593	3,194,895	16,159	602,243	63,330	2,367,960	13,000	484,988
40,000 to-à 50,000	92,315	4,067,294	12,861	561,438	76,935	3,406,026	11,661	510,766
50,000 and over-et plus	65,086	4,879,892	5,786	450,702	68,367	5,327,945	6,674	494,920
TOTAL	769,149	24,124,176	468,488	9,215,108	601,191	20,117,737	380,208	7,522,486

<b>All Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$ 1,000	16,780	\$ 36,452	191,112	\$ 18,382	13,139	\$ 46,102	125,259	\$ 12,575
\$ 1,000 to-à 5,000	30,177	96,495	110,535	308,509	20,983	65,703	82,269	237,389
5,000 to-à 10,000	65,289	501,273	128,522	958,636	49,066	376,416	110,093	813,510
10,000 to-à 15,000	77,994	976,863	120,554	1,500,513	58,188	729,398	95,811	1,190,087
15,000 to-à 20,000	90,808	1,598,974	104,807	1,822,985	69,463	1,221,404	86,641	1,515,202
20,000 to-à 25,000	110,765	2,499,197	70,267	1,566,383	81,142	1,831,670	56,546	1,258,472
25,000 to-à 30,000	124,849	3,438,200	49,671	1,357,101	92,423	2,551,555	35,616	970,887
30,000 to-à 40,000	193,138	6,681,297	45,201	1,538,731	147,671	5,105,817	35,677	1,219,716
40,000 to-à 50,000	93,054	4,100,590	13,083	571,292	77,685	3,439,999	12,002	526,039
50,000 and over-et plus	66,342	4,978,334	5,918	458,639	69,459	5,416,435	6,905	509,827
TOTAL	869,196	24,834,769	839,670	10,101,172	679,219	20,692,294	646,819	8,253,704

	AGE GROUP 45 - 49 GROUPE D'ÂGE				AGE GROUP 50 - 54 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$ 8,000	7,571	\$ 51,597	20,980	\$ 148,292	7,829	\$ 52,411	19,077	\$ 134,880
\$ 8,000 to-à 10,000	12,409	111,840	29,810	268,947	11,844	107,071	27,256	245,174
10,000 to-à 12,500	19,440	219,988	40,569	456,381	19,986	226,294	34,630	388,335
12,500 to-à 15,000	25,487	351,792	36,655	503,749	24,999	344,947	32,369	443,447
15,000 to-à 17,500	28,092	458,920	37,463	609,494	27,596	449,655	32,633	530,371
17,500 to-à 20,000	33,389	626,677	34,564	646,675	32,459	608,622	30,362	571,002
20,000 to-à 22,500	33,946	723,562	26,484	560,243	33,949	721,402	22,667	481,397
22,500 to-à 25,000	37,731	894,479	17,710	419,953	36,464	868,377	17,683	418,993
25,000 to-à 27,500	39,337	1,031,912	16,532	432,866	39,295	1,031,156	12,903	338,261
27,500 to-à 30,000	38,260	1,100,898	12,290	353,952	36,853	1,058,958	11,811	340,216
30,000 to-à 35,000	67,134	2,172,863	16,833	540,913	62,040	2,011,788	13,361	430,836
35,000 to-à 40,000	49,905	1,868,276	9,028	338,270	45,926	1,715,059	8,812	328,178
40,000 to-à 50,000	62,541	2,768,023	9,250	404,622	56,391	2,494,190	8,263	368,081
50,000 and over-et plus	58,581	4,873,723	6,142	477,421	59,522	5,110,531	5,894	464,806
TOTAL	513,823	17,254,550	314,310	6,161,778	495,153	16,800,460	277,721	5,483,975

<b>All Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$ 1,000	14,485	\$ 46,936	85,065	\$ 6,037	16,420	\$ 37,218	70,204	\$ 2,918
\$ 1,000 to-à 5,000	21,452	67,297	63,373	185,331	23,592	76,358	61,626	179,249
5,000 to-à 10,000	44,908	342,781	93,185	692,742	49,602	375,964	89,393	658,488
10,000 to-à 15,000	55,192	693,299	81,217	1,005,907	54,712	684,312	69,894	865,705
15,000 to-à 20,000	63,034	1,112,225	72,783	1,269,203	61,485	1,082,466	63,803	1,115,190
20,000 to-à 25,000	72,483	1,636,099	44,765	993,059	71,315	1,610,127	40,721	908,586
25,000 to-à 30,000	78,346	2,153,119	29,426	803,536	76,811	2,108,373	25,209	691,983
30,000 to-à 40,000	117,770	4,066,950	26,432	898,558	108,788	3,755,327	22,944	785,361
40,000 to-à 50,000	63,243	2,798,940	9,448	413,404	56,871	2,515,589	8,502	378,821
50,000 and over-et plus	59,516	4,964,548	6,374	491,799	60,445	5,262,318	6,244	487,229
TOTAL	590,429	17,788,321	512,068	6,759,576	580,041	17,433,613	458,540	6,073,530

TABLE 10 (CONTINUED)

## ALL RETURNS BY AGE, SEX AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

	AGE GROUP 55 - 59 GROUPE D'ÂGE				AGE GROUP 60 - 64 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i> \$ 8,000 .....	8,010	\$ 54,861	15,402	\$ 109,886	6,059	\$ 42,557	13,393	\$ 97,533
\$ 8,000 to-à 10,000 .....	12,450	112,641	25,111	227,126	11,401	103,326	23,401	210,155
10,000 to-à 12,500 .....	24,203	274,165	29,207	328,902	23,509	266,168	27,973	314,013
12,500 to-à 15,000 .....	25,690	353,821	29,234	401,296	28,735	395,662	21,089	289,244
15,000 to-à 17,500 .....	28,325	462,297	28,445	461,944	29,328	475,397	21,035	342,088
17,500 to-à 20,000 .....	32,461	607,852	25,557	478,051	30,624	574,466	20,160	377,455
20,000 to-à 22,500 .....	36,384	773,319	19,212	405,838	32,777	696,633	15,760	334,111
22,500 to-à 25,000 .....	36,110	858,260	14,523	343,430	31,177	739,089	11,769	280,171
25,000 to-à 27,500 .....	36,668	961,353	10,254	268,214	29,244	766,819	8,227	215,197
27,500 to-à 30,000 .....	33,761	970,070	8,103	233,101	22,781	653,295	6,328	182,448
30,000 to-à 35,000 .....	53,101	1,719,227	10,794	350,094	38,435	1,242,452	7,723	249,032
35,000 to-à 40,000 .....	36,991	1,382,829	7,682	286,559	26,246	978,583	5,547	206,554
40,000 to-à 50,000 .....	42,923	1,907,764	6,816	301,498	24,084	1,070,190	5,060	223,881
50,000 and over-et plus .....	49,550	4,330,212	6,562	533,227	32,886	2,960,576	5,818	455,986
TOTAL .....	456,627	14,768,672	236,902	4,729,165	367,286	10,965,212	193,283	3,777,866
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i> \$ 1,000 .....	18,097	\$ 30,646	42,701	\$ 506	16,218	\$ 18,522	26,800	\$ 2,567
\$ 1,000 to-à 5,000 .....	25,266	81,901	61,349	186,552	28,762	90,954	59,781	187,383
5,000 to-à 10,000 .....	50,598	383,833	81,606	604,364	52,708	398,079	76,961	566,915
10,000 to-à 15,000 .....	59,359	737,150	61,004	759,967	60,876	762,356	51,514	632,420
15,000 to-à 20,000 .....	62,113	1,092,913	54,836	954,223	60,952	1,066,760	41,973	732,878
20,000 to-à 25,000 .....	72,996	1,642,937	34,094	757,270	64,443	1,446,635	27,878	621,980
25,000 to-à 30,000 .....	71,002	1,947,052	18,750	512,021	52,274	1,426,892	14,968	408,945
30,000 to-à 40,000 .....	90,586	3,119,215	18,900	651,335	65,244	2,240,953	13,607	466,986
40,000 to-à 50,000 .....	43,406	1,929,332	7,044	311,477	24,380	1,083,392	5,298	234,336
50,000 and over-et plus .....	50,157	4,389,755	6,721	544,244	33,181	2,993,220	5,853	458,548
TOTAL .....	543,580	15,293,440	387,005	5,281,959	459,038	11,490,719	324,633	4,312,958
	AGE GROUP 65 - 69 GROUPE D'ÂGE				70 AND OVER - 70 ANS ET PLUS			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i> \$ 8,000 .....	1,037	\$ 6,947	965	\$ 6,746	838	\$ 4,648	937	\$ 6,201
\$ 8,000 to-à 10,000 .....	4,286	40,440	6,522	61,871	6,839	65,128	12,702	120,596
10,000 to-à 12,500 .....	19,026	216,660	26,304	296,033	34,231	385,767	45,994	517,727
12,500 to-à 15,000 .....	27,418	376,986	21,392	293,709	38,342	527,344	38,284	524,637
15,000 to-à 17,500 .....	29,635	479,336	14,975	244,251	32,048	519,007	26,778	433,696
17,500 to-à 20,000 .....	23,251	436,044	12,312	230,714	25,197	469,166	21,389	399,686
20,000 to-à 22,500 .....	19,955	423,454	9,330	197,662	17,282	368,036	14,630	309,754
22,500 to-à 25,000 .....	14,824	351,323	7,106	168,798	13,598	321,166	11,323	268,359
25,000 to-à 27,500 .....	12,873	337,465	5,067	133,051	10,131	265,899	7,495	195,859
27,500 to-à 30,000 .....	9,358	268,078	4,286	122,966	8,375	240,387	6,945	200,181
30,000 to-à 35,000 .....	14,779	477,753	5,381	174,482	11,720	378,793	8,273	267,251
35,000 to-à 40,000 .....	8,901	331,147	3,541	131,731	7,478	280,923	6,369	237,432
40,000 to-à 50,000 .....	12,137	535,458	3,285	147,198	10,033	443,186	7,480	327,872
50,000 and over-et plus .....	16,871	1,577,103	4,450	390,822	17,035	1,749,432	9,948	962,914
TOTAL .....	214,351	5,858,195	124,916	2,600,035	233,147	6,018,883	218,547	4,772,166
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i> \$ 1,000 .....	2,271	\$ 7,655	1,975	\$ 570	2,839	\$ 4,495	2,030	\$ 416
\$ 1,000 to-à 5,000 .....	17,452	62,464	36,424	130,781	42,937	158,696	71,423	268,534
5,000 to-à 10,000 .....	72,596	559,043	80,305	597,450	144,513	1,102,527	154,410	1,159,401
10,000 to-à 15,000 .....	80,807	1,001,952	55,797	682,839	119,014	1,452,203	97,702	1,196,260
15,000 to-à 20,000 .....	55,763	962,884	28,464	494,799	59,667	1,028,316	50,270	868,976
20,000 to-à 25,000 .....	35,383	788,029	16,756	373,621	31,479	702,361	27,010	601,752
25,000 to-à 30,000 .....	22,476	612,346	9,645	263,993	18,919	517,489	15,023	411,858
30,000 to-à 40,000 .....	24,002	820,030	9,132	313,393	19,503	670,193	15,041	518,281
40,000 to-à 50,000 .....	12,252	540,520	3,368	151,001	10,204	450,599	7,567	331,743
50,000 and over-et plus .....	17,138	1,602,133	4,522	396,047	17,280	1,770,169	10,128	978,057
TOTAL .....	340,140	6,941,744	246,388	3,403,352	466,355	7,848,057	450,604	6,334,446

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

		TOTAL STATING AGE—TOTAL INDIQUANT ÂGE				AGE NOT STATED—ÂGE NON DÉCLARÉ			
		Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
		Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
I Taxable Returns Déclarations imposables									
Under Moins de \$ 8,000 .....		210,248	1,466,102	296,203	2,084,997	479	2,993	487	3,263
\$ 8,000 to-à 10,000 .....		300,703	2,717,922	415,735	3,749,281	184	1,649	528	4,807
10,000 to-à 12,500 .....		450,647	5,079,067	564,911	6,350,866	179	1,997	132	1,465
12,500 to-à 15,000 .....		478,609	6,579,420	537,696	7,384,590	157	2,220	152	2,117
15,000 to-à 17,500 .....		477,744	7,759,671	490,326	7,960,027	72	1,201	49	854
17,500 to-à 20,000 .....		479,483	8,983,222	424,942	7,949,144	36	648	135	2,644
20,000 to-à 22,500 .....		470,301	9,995,191	313,491	6,645,763			74	1,587
22,500 to-à 25,000 .....		465,610	11,059,322	232,925	5,517,258	112	2,636	50	1,206
25,000 to-à 27,500 .....		452,724	11,878,239	178,113	4,664,183	51	1,307	10	262
27,500 to-à 30,000 .....		423,447	12,160,713	140,254	4,028,615	50	1,376		
30,000 to-à 35,000 .....		664,166	21,493,141	162,966	5,248,126	74	2,378		
35,000 to-à 40,000 .....		456,668	17,042,674	89,674	3,342,951	18	688		
40,000 to-à 50,000 .....		470,335	20,766,129	75,911	3,336,290			51	2,162
50,000 and over-et plus .....		416,497	34,275,115	57,810	4,704,435	114	9,974	53	3,552
TOTAL .....		6,217,182	171,255,927	3,980,957	72,966,526	1,531	29,213	1,730	24,223
II Returns Toutes les déclarations									
Under Moins de \$ 1,000 .....		208,304	276,858	1,205,118	139,809	1,236	134	1,304	254
\$ 1,000 to-à 5,000 .....		677,971	2,153,651	1,223,765	3,688,296	2,899	8,625	2,834	8,070
5,000 to-à 10,000 .....		1,173,670	8,826,540	1,514,659	11,181,606	1,265	8,748	1,790	13,183
10,000 to-à 15,000 .....		1,101,487	13,674,004	1,159,511	14,388,732	396	4,863	300	3,770
15,000 to-à 20,000 .....		976,572	17,071,271	926,207	16,095,886	128	2,196	209	3,919
20,000 to-à 25,000 .....		944,401	21,244,632	552,026	12,288,061	118	2,766	130	2,929
25,000 to-à 30,000 .....		882,503	24,211,186	323,066	8,820,888	109	2,887	23	613
30,000 to-à 40,000 .....		1,127,768	38,776,438	257,288	8,749,162	107	3,556		
40,000 to-à 50,000 .....		474,996	20,974,825	78,139	3,435,420			51	2,162
50,000 and over-et plus .....		422,958	34,902,065	59,446	4,812,922	119	10,360	53	3,552
TOTAL .....		7,990,630	181,557,754	7,299,225	83,600,782	6,382	44,363	6,703	38,247
GRAND TOTAL—TOTAL GLOBAL									
		Male—Hommes		Female—Femmes					
		Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total				
I Taxable Returns Déclarations imposables									
Under Moins de \$ 8,000 .....		210,727	1,469,095	296,690	2,088,260				
\$ 8,000 to-à 10,000 .....		300,887	2,719,570	416,263	3,754,088				
10,000 to-à 12,500 .....		450,826	5,081,064	565,043	6,352,330				
12,500 to-à 15,000 .....		478,766	6,581,640	537,848	7,386,707				
15,000 to-à 17,500 .....		477,816	7,760,872	490,375	7,960,881				
17,500 to-à 20,000 .....		479,519	8,983,870	425,077	7,951,789				
20,000 to-à 22,500 .....		470,304	9,995,253	313,565	6,647,350				
22,500 to-à 25,000 .....		465,722	11,061,957	232,975	5,518,463				
25,000 to-à 27,500 .....		452,775	11,879,546	178,123	4,664,446				
27,500 to-à 30,000 .....		423,497	12,162,090	140,254	4,028,615				
30,000 to-à 35,000 .....		664,240	21,495,518	162,975	5,248,431				
35,000 to-à 40,000 .....		456,686	17,043,362	89,674	3,342,951				
40,000 to-à 50,000 .....		470,337	20,766,214	75,962	3,338,452				
50,000 and over-et plus .....		416,611	34,285,089	57,863	4,707,987				
TOTAL .....		6,218,713	171,285,140	3,982,687	72,990,750				
II Returns Toutes les déclarations									
Under Moins de \$ 1,000 .....		209,540	276,724	1,206,422	139,554				
\$ 1,000 to-à 5,000 .....		680,870	2,162,276	1,226,599	3,696,366				
5,000 to-à 10,000 .....		1,174,935	8,835,289	1,516,449	11,194,789				
10,000 to-à 15,000 .....		1,101,883	13,678,866	1,159,811	14,392,502				
15,000 to-à 20,000 .....		976,700	17,073,467	926,416	16,099,806				
20,000 to-à 25,000 .....		944,519	21,247,399	552,156	12,290,990				
25,000 to-à 30,000 .....		882,612	24,214,073	323,089	8,821,501				
30,000 to-à 40,000 .....		1,127,875	38,779,995	257,297	8,749,466				
40,000 to-à 50,000 .....		475,001	20,975,052	78,190	3,437,582				
50,000 and over-et plus .....		423,077	34,912,425	59,499	4,816,474				
TOTAL .....		7,997,012	181,602,117	7,305,928	83,639,029				

TABLE 11

## ALL RETURNS BY AGE, SEX AND OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	UNDER - MOINS DE 20				AGE GROUP 20 - 24 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	89,495	\$ 969,755	47,178	\$ 455,771	619,531	\$ 10,127,414	521,213	\$ 7,086,576
Farmers.....	1,072	11,065	323	5,329	7,016	112,266	709	7,664
Fishermen.....	1,461	14,749			3,865	59,159	103	726
Professionals.....	157	2,299	151	1,832	1,098	13,390	1,056	16,024
Salesmen.....	61	717			755	9,366	247	2,816
Business Proprietors.....	985	9,969	383	3,171	9,550	125,400	3,083	39,074
Investors.....	2,123	52,572	2,456	54,330	2,898	87,047	2,043	58,381
Property Owners.....	100	881			407	9,104	114	1,198
Pensioners.....					100	2,549		
Unclassified.....	6,812	57,642	2,117	15,831	65,863	606,704	27,418	228,487
TOTAL.....	102,266	1,119,650	52,615	536,306	711,083	11,152,399	555,986	7,440,945
<b>All Returns</b>								
Employees.....	337,184	1,765,722	268,493	1,150,683	864,291	11,215,191	817,175	8,326,586
Farmers.....	3,063	19,825	694	7,073	14,590	143,071	2,067	13,365
Fishermen.....	2,227	17,809	86	159	4,732	62,606	233	1,238
Professionals.....	519	3,099	559	3,426	2,638	19,504	2,356	21,485
Salesmen.....	124	1,041	197	531	1,771	13,606	879	4,794
Business Proprietors.....	2,650	16,827	1,030	4,535	17,426	157,392	7,980	53,426
Investors.....	10,659	100,073	10,297	90,206	11,813	125,020	16,195	101,742
Property Owners.....	265	1,583	181	377	1,011	11,259	678	2,923
Pensioners.....	1,111	2,034	967	1,268	1,179	5,287	1,166	3,105
Unclassified.....	20,712	95,143	39,985	59,747	129,039	843,022	209,934	507,571
TOTAL.....	378,514	2,023,155	322,489	1,318,004	1,048,490	12,595,958	1,058,663	9,036,234
	AGE GROUP 25 - 29 GROUPE D'ÂGE				AGE GROUP 30 - 34 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	788,246	\$ 18,060,712	577,075	\$ 10,083,206	743,173	\$ 20,751,079	479,106	\$ 9,194,055
Farmers.....	9,959	184,906	1,624	25,528	8,734	191,295	1,547	25,259
Fishermen.....	4,143	75,573	441	3,670	3,962	66,508	394	3,928
Professionals.....	5,916	194,030	3,557	81,648	14,628	708,732	4,497	132,185
Salesmen.....	1,770	33,862	565	11,478	2,033	50,525	681	12,658
Business Proprietors.....	24,252	414,318	6,399	87,974	30,082	575,818	9,947	137,772
Investors.....	3,708	185,870	2,917	92,432	7,045	394,571	6,316	205,415
Property Owners.....	1,135	19,790	573	9,463	2,117	51,601	1,082	18,981
Pensioners.....			50	306	315	4,069	156	1,494
Unclassified.....	62,902	659,789	34,359	321,729	38,986	452,948	26,695	277,516
TOTAL.....	902,031	19,828,848	627,560	10,717,435	851,075	23,247,147	530,421	10,009,262
<b>All Returns</b>								
Employees.....	872,822	18,522,845	736,982	10,758,612	792,149	21,067,397	618,243	9,781,129
Farmers.....	21,779	246,307	3,792	32,932	21,481	262,142	3,872	22,744
Fishermen.....	4,936	79,749	618	3,873	4,458	69,229	652	4,781
Professionals.....	8,429	205,794	5,631	90,233	16,939	722,795	6,432	138,518
Salesmen.....	2,627	38,798	1,261	12,825	2,432	52,928	1,525	14,587
Business Proprietors.....	37,452	476,167	17,686	117,854	45,930	656,557	24,383	173,322
Investors.....	8,980	230,309	33,742	144,754	12,596	480,288	55,691	306,671
Property Owners.....	2,089	23,431	2,622	14,289	3,640	58,206	4,623	27,090
Pensioners.....	230	966	1,257	4,945	1,121	7,313	2,041	7,593
Unclassified.....	106,021	834,860	277,268	586,241	69,517	579,602	254,025	482,853
TOTAL.....	1,065,365	20,659,226	1,080,859	11,766,559	970,263	23,956,459	971,487	10,959,287

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

AGE GROUP 35 - 39 GROUPE D'ÂGE				AGE GROUP 40 - 44 GROUPE D'ÂGE				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
								<i>Déclarations imposables</i>
661,299	\$ 20,855,769	416,566	\$ 8,229,628	511,069	\$ 17,051,803	334,189	\$ 6,643,333	..... Employés
9,775	232,005	1,840	33,271	11,495	286,233	2,059	35,692	..... Agriculteurs
3,284	56,308	247	2,428	2,583	56,872	167	1,489	..... Pêcheurs
17,822	1,128,638	4,021	122,787	12,912	937,046	2,400	74,301	..... Membres de professions lib.
2,012	50,498	303	5,995	1,887	48,780	571	9,316	..... Vendeurs
33,102	686,213	10,724	168,833	27,668	603,933	8,799	118,590	..... Propriétaires d'entreprises
9,483	650,921	9,824	352,857	10,299	743,574	10,328	348,652	..... Investisseurs
2,634	87,965	1,796	35,357	3,333	106,761	2,964	53,873	..... Propriétaires d'immeubles
360	5,681	379	5,871	522	9,399	728	10,388	..... Retraités
29,378	370,180	22,788	258,081	19,423	273,333	18,003	226,851	..... Non classés
769,149	24,124,176	468,488	9,215,108	601,191	20,117,737	380,208	7,522,486	..... TOTAL
								<i>Toutes les déclarations</i>
695,731	21,128,001	534,076	8,757,922	535,503	17,252,493	420,135	7,059,614	..... Employés
21,551	308,738	4,598	41,255	22,504	361,587	4,455	45,091	..... Agriculteurs
4,204	61,920	351	2,740	3,335	60,970	272	2,039	..... Pêcheurs
19,988	1,150,800	5,937	130,811	14,237	950,799	3,812	80,913	..... Membres de professions lib.
2,778	54,672	1,072	9,328	2,717	53,503	1,287	11,500	..... Vendeurs
49,626	770,421	25,522	208,607	41,836	677,547	20,247	153,627	..... Propriétaires d'entreprises
14,816	775,925	59,529	464,309	15,687	862,081	51,994	471,930	..... Investisseurs
4,451	99,893	5,467	44,288	5,473	118,825	6,308	63,486	..... Propriétaires d'immeubles
2,154	12,769	3,539	19,904	2,772	20,655	5,019	27,515	..... Retraités
53,897	471,630	199,579	422,009	35,155	333,833	133,290	337,989	..... Non classés
869,196	24,834,769	839,670	10,101,172	679,219	20,692,294	646,819	8,253,704	..... TOTAL

AGE GROUP 45 - 49 GROUPE D'ÂGE				AGE GROUP 50 - 54 GROUPE D'ÂGE				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
								<i>Déclarations imposables</i>
425,040	\$ 14,209,679	266,976	\$ 5,225,134	403,916	\$ 13,563,569	225,963	\$ 4,444,953	..... Employés
11,925	310,800	2,318	38,342	13,379	359,821	2,339	43,219	..... Agriculteurs
2,271	44,698	83	735	1,591	25,186	78	819	..... Pêcheurs
9,668	799,214	1,944	64,406	8,324	710,738	1,493	43,015	..... Membres de professions lib.
1,641	45,351	368	6,131	1,555	45,133	432	9,876	..... Vendeurs
27,257	599,451	6,795	99,363	24,488	584,489	6,322	98,918	..... Propriétaires d'entreprises
12,052	797,389	15,419	458,171	15,453	966,654	21,905	578,785	..... Investisseurs
4,933	150,309	3,917	72,297	5,685	203,893	3,089	59,002	..... Propriétaires d'immeubles
1,689	28,678	1,538	21,551	4,347	88,076	3,051	44,147	..... Retraités
17,347	268,980	14,952	175,647	16,415	252,901	13,049	161,239	..... Non classés
513,823	17,254,550	314,310	6,161,778	495,153	16,800,460	277,721	5,483,975	..... TOTAL
								<i>Toutes les déclarations</i>
445,966	14,390,274	331,179	5,546,851	424,701	13,744,367	278,738	4,724,884	..... Employés
23,630	385,107	4,509	47,332	26,988	446,790	4,590	52,085	..... Agriculteurs
2,805	47,356	120	816	2,266	28,511	126	996	..... Pêcheurs
10,772	810,834	2,882	68,846	9,506	721,041	2,554	48,505	..... Membres de professions lib.
2,619	52,586	1,128	7,352	1,941	47,402	691	10,617	..... Vendeurs
41,899	674,568	14,566	121,544	39,550	669,714	13,876	120,065	..... Propriétaires d'entreprises
17,726	897,349	50,773	580,129	23,303	1,134,558	62,781	738,321	..... Investisseurs
6,860	159,611	8,169	85,870	7,789	213,468	7,466	78,180	..... Propriétaires d'immeubles
4,584	43,098	7,150	44,921	10,994	122,154	11,707	79,695	..... Retraités
33,568	327,540	91,592	255,916	33,003	305,609	76,011	220,181	..... Non classés
590,429	17,788,321	512,068	6,759,576	580,041	17,433,613	458,540	6,073,530	..... TOTAL

TABLE 11 (CONTINUED)

## ALL RETURNS BY AGE, SEX AND OCCUPATION

1983 TAXATION YEAR (All money figures in thousands of dollars)

	AGE GROUP 55 - 59 GROUPE D'ÂGE				AGE GROUP 60 - 64 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	342,917	\$ 11,134,740	169,629	\$ 3,353,323	224,117	\$ 7,016,063	104,031	\$ 2,064,770
Farmers.....	15,671	399,143	2,061	42,273	12,012	308,316	1,733	35,706
Fishermen.....	1,695	27,895	53	1,763	1,377	23,131		
Professionals.....	7,729	593,336	1,265	36,697	5,542	422,156	885	24,541
Salesmen.....	1,487	43,030	301	5,156	1,506	46,507	186	2,704
Business Proprietors.....	19,674	468,606	4,902	75,253	13,532	332,925	2,691	48,258
Investors.....	21,136	1,095,228	34,983	851,782	27,586	1,086,575	49,854	1,071,114
Property Owners.....	5,779	210,631	3,619	77,361	4,622	148,942	3,733	79,007
Pensioners.....	21,692	483,306	9,024	136,498	56,868	1,206,550	19,837	307,710
Unclassified.....	18,847	312,756	11,065	149,060	20,124	374,046	10,326	144,012
TOTAL.....	456,627	14,768,672	236,902	4,729,165	367,286	10,965,212	193,283	3,777,866
<b>All Returns</b>								
Employees.....	359,552	11,284,849	207,577	3,559,334	237,880	7,125,630	126,685	2,189,426
Farmers.....	27,514	466,010	3,248	45,473	22,422	363,760	3,439	43,321
Fishermen.....	2,366	31,290	148	2,257	1,982	26,560	10	36
Professionals.....	8,799	603,916	2,054	40,648	6,039	425,482	1,120	25,157
Salesmen.....	2,322	46,199	742	6,582	1,965	48,870	310	3,295
Business Proprietors.....	31,197	524,532	11,784	96,249	23,577	383,264	6,616	60,785
Investors.....	31,211	1,189,702	76,670	1,028,240	41,532	1,186,175	96,122	1,280,043
Property Owners.....	8,530	229,038	8,569	95,573	6,855	162,319	8,456	99,174
Pensioners.....	33,776	549,098	25,678	209,968	80,000	1,339,931	46,779	426,845
Unclassified.....	38,313	368,806	50,535	197,634	36,786	428,727	35,096	184,877
TOTAL.....	543,580	15,293,440	387,005	5,281,959	459,038	11,490,719	324,633	4,312,958
	AGE GROUP 65 - 69 GROUPE D'ÂGE				70 AND OVER - 70 ANS ET PLUS			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	38,290	\$ 1,376,213	18,149	\$ 404,418	12,580	\$ 494,645	4,564	\$ 115,788
Farmers.....	8,221	238,959	921	18,992	8,507	244,458	1,933	44,739
Fishermen.....	243	5,569			135	4,066		
Professionals.....	3,103	225,920	470	11,342	2,430	150,522	206	4,164
Salesmen.....	1,009	26,681	50	1,324	625	16,292	14	254
Business Proprietors.....	6,959	194,269	1,738	36,631	4,108	119,409	1,188	32,132
Investors.....	31,017	1,199,608	50,823	1,245,737	84,127	2,685,953	138,370	3,377,649
Property Owners.....	3,718	141,977	2,204	45,807	5,961	181,239	4,427	108,159
Pensioners.....	117,816	2,354,075	48,212	787,457	113,201	2,073,018	65,981	1,048,826
Unclassified.....	3,975	94,924	2,349	48,326	1,473	49,280	1,864	40,453
TOTAL.....	214,351	5,858,195	124,916	2,600,035	233,147	6,018,883	218,547	4,772,166
<b>All Returns</b>								
Employees.....	42,498	1,419,453	21,660	433,711	13,968	510,498	5,163	120,875
Farmers.....	13,856	278,930	1,614	22,820	14,619	287,970	2,841	50,736
Fishermen.....	346	6,421			199	4,734		
Professionals.....	3,286	227,830	564	12,102	2,692	153,407	206	4,164
Salesmen.....	1,184	28,330	50	1,324	736	17,615	54	555
Business Proprietors.....	11,141	224,278	2,809	42,420	6,796	137,494	1,931	35,438
Investors.....	38,020	1,290,030	72,689	1,436,888	108,054	2,931,902	194,280	3,892,086
Property Owners.....	5,415	155,415	3,696	54,953	9,763	213,375	8,537	135,253
Pensioners.....	217,711	3,196,176	138,805	1,341,210	307,359	3,539,267	235,329	2,053,821
Unclassified.....	6,683	114,881	4,501	57,924	2,169	51,793	2,263	41,518
TOTAL.....	340,140	6,941,744	246,388	3,403,352	466,355	7,848,057	450,604	6,334,446

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET L'OCCUPATION

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

TOTAL STATING AGE—TOTAL INDIQUANT ÂGE				AGE NOT STATED—ÂGE NON DÉCLARÉ				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
								<i>Déclarations imposables</i>
4,859,673	\$ 135,611,439	3,164,639	\$ 57,300,956	939	\$ 18,613	766	\$ 8,809	..... Employés
117,766	2,879,269	19,407	356,015					..... Agriculteurs
26,610	459,713	1,580	15,645					..... Pêcheurs
89,329	5,886,022	21,945	612,942	31	521			..... Membres de professions lib.
16,341	416,744	3,718	67,709					..... Vendeurs
221,657	4,714,800	62,971	945,971	109	1,243	81	891	..... Propriétaires d'entreprises
226,927	9,945,963	345,238	8,695,305	330	7,059	481	7,922	..... Investisseurs
40,424	1,313,090	27,518	560,506	54	764			..... Propriétaires d'immeubles
316,910	6,255,403	148,956	2,364,248	51	849	74	930	..... Retraités
301,545	3,773,484	184,985	2,047,231	10	64	319	5,615	..... Non classés
6,217,182	171,255,927	3,980,957	72,966,526	1,531	29,213	1,730	24,223	..... TOTAL
								<i>Toutes les déclarations</i>
5,622,245	139,426,718	4,366,106	62,409,628	4,135	28,860	3,352	16,373	..... Employés
233,997	3,570,237	39,719	424,226	18	64	125	540	..... Agriculteurs
33,856	497,155	2,616	18,934					..... Pêcheurs
103,844	5,995,302	34,107	664,808	70	583	44	122	..... Membres de professions lib.
23,216	455,552	9,196	83,290	103	212			..... Vendeurs
349,080	5,368,761	148,430	1,187,871	416	2,283	206	599	..... Propriétaires d'entreprises
334,397	11,203,412	780,763	10,535,319	751	9,148	1,021	10,604	..... Investisseurs
62,141	1,446,424	64,772	701,457	203	1,182	81	239	..... Propriétaires d'immeubles
662,991	8,838,749	479,437	4,220,789	271	1,621	712	3,620	..... Retraités
564,863	4,755,444	1,374,079	3,354,460	415	410	1,159	6,148	..... Non classés
7,990,630	181,557,754	7,299,225	83,600,782	6,382	44,363	6,703	38,247	..... TOTAL
GRAND TOTAL—TOTAL GLOBAL								
Male—Hommes		Female—Femmes						
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total					
								<i>Déclarations imposables</i>
4,860,612	\$ 135,630,052	3,165,405	\$ 57,309,765					..... Employés
117,772	2,879,305	19,411	356,031					..... Agriculteurs
26,610	459,713	1,580	15,645					..... Pêcheurs
89,360	5,886,543	21,950	612,981					..... Membres de professions lib.
16,342	416,808	3,718	67,709					..... Vendeurs
221,766	4,716,043	63,052	946,862					..... Propriétaires d'entreprises
227,257	9,953,023	345,719	8,703,227					..... Investisseurs
40,478	1,313,855	27,518	560,506					..... Propriétaires d'immeubles
316,961	6,256,252	149,030	2,365,178					..... Retraités
301,555	3,773,547	185,304	2,052,846					..... Non classés
6,218,713	171,285,140	3,982,687	72,990,750					..... TOTAL
								<i>Toutes les déclarations</i>
5,626,380	139,455,578	4,369,458	62,426,000					..... Employés
234,015	3,570,301	39,844	424,766					..... Agriculteurs
33,856	497,155	2,616	18,934					..... Pêcheurs
103,914	5,995,885	34,151	664,930					..... Membres de professions lib.
23,319	455,763	9,199	83,293					..... Vendeurs
349,496	5,371,043	148,636	1,188,470					..... Propriétaires d'entreprises
335,148	11,212,561	781,784	10,545,923					..... Investisseurs
62,344	1,447,605	64,853	701,696					..... Propriétaires d'immeubles
663,262	8,840,371	480,149	4,224,410					..... Retraités
565,278	4,755,855	1,375,238	3,360,608					..... Non classés
7,997,012	181,602,117	7,305,928	83,639,029					..... TOTAL

TABLE 12

## ALL RETURNS BY OCCUPATION AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

	EMPLOYEES OF BUSINESSES EMPLOYÉS D'ENTREPRISES				EMPLOYEES OF INSTITUTIONS EMPLOYÉS D'INSTITUTIONS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	232,803	1,666,043	574,342	41,303	21,254	151,241	50,499	3,451
\$ 8,000 to-à 10,000 .....	360,484	3,251,160	1,414,023	175,186	38,918	351,974	144,088	17,108
10,000 to-à 12,500 .....	512,497	5,776,790	2,912,028	461,453	58,659	659,847	312,867	47,912
12,500 to-à 15,000 .....	545,065	7,496,152	4,137,359	750,866	70,624	974,836	515,663	92,845
15,000 to-à 17,500 .....	517,452	8,399,369	4,956,194	972,154	97,224	1,586,924	914,589	177,117
17,500 to-à 20,000 .....	473,954	8,870,983	5,465,475	1,124,657	105,241	1,970,292	1,182,220	239,630
20,000 to-à 22,500 .....	416,135	8,837,815	5,670,716	1,217,478	78,175	1,655,831	1,018,911	215,378
22,500 to-à 25,000 .....	370,486	8,793,768	5,819,468	1,302,892	55,913	1,324,896	845,374	183,259
25,000 to-à 27,500 .....	324,688	8,508,996	5,782,423	1,348,801	47,948	1,259,273	836,975	192,976
27,500 to-à 30,000 .....	286,488	8,225,535	5,707,188	1,386,381	46,289	1,329,429	903,823	216,915
30,000 to-à 35,000 .....	430,173	13,902,341	9,849,191	2,500,183	56,653	1,821,546	1,260,602	321,403
35,000 to-à 40,000 .....	271,234	10,110,092	7,345,297	1,953,838	27,098	1,006,717	709,388	184,682
40,000 to-à 50,000 .....	252,477	11,131,126	8,303,238	2,341,064	24,212	1,069,003	780,540	216,353
50,000 and over-et plus .....	196,664	15,623,536	11,913,078	4,287,797	15,482	1,005,440	769,909	247,821
TOTAL .....	5,190,600	120,593,705	79,850,019	19,864,054	743,690	16,167,249	10,245,447	2,356,845
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	108,762	49,612	15	15	12,507	6,185	19	19
\$ 1,000 to-à 5,000 .....	727,463	2,247,214	20,329	159	81,916	253,116	2,785	51
5,000 to-à 10,000 .....	1,064,031	7,962,842	2,445,798	216,330	115,469	867,430	240,826	20,504
10,000 to-à 15,000 .....	1,099,893	13,763,536	7,114,570	1,212,319	136,303	1,717,942	836,108	140,751
15,000 to-à 20,000 .....	996,813	17,362,649	10,434,487	2,096,811	204,928	3,599,601	2,099,302	416,741
20,000 to-à 25,000 .....	788,754	17,678,964	11,497,439	2,520,370	134,974	3,000,426	1,865,716	398,631
25,000 to-à 30,000 .....	612,562	16,772,263	11,497,139	2,735,182	94,844	2,605,341	1,742,902	409,891
30,000 to-à 40,000 .....	702,734	24,058,065	17,210,326	4,454,021	84,303	2,847,019	1,974,365	506,081
40,000 to-à 50,000 .....	253,147	11,161,206	8,315,388	2,341,064	24,439	1,078,792	781,986	216,353
50,000 and over-et plus .....	197,691	15,723,233	11,940,058	4,287,797	15,549	1,009,754	770,330	247,821
TOTAL .....	6,551,850	126,779,583	80,475,549	19,864,054	905,232	16,985,607	10,314,339	2,356,845
	TEACHERS AND PROFESSORS INSTITUTEURS ET PROFESSEURS				FEDERAL GOVERNMENT EMPLOYEES EMPLOYÉS DU GOUVERNEMENT FÉDÉRAL			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	1,094	7,505	2,264	143	3,916	27,297	8,140	494
\$ 8,000 to-à 10,000 .....	3,008	27,762	10,960	1,266	6,342	57,772	23,716	2,961
10,000 to-à 12,500 .....	5,710	65,017	29,215	4,617	8,667	98,520	49,658	7,771
12,500 to-à 15,000 .....	6,399	88,059	44,935	8,267	11,697	161,936	86,378	15,851
15,000 to-à 17,500 .....	8,939	145,510	79,773	16,137	18,466	300,994	171,490	33,891
17,500 to-à 20,000 .....	8,602	161,532	94,751	20,403	28,742	541,752	325,277	69,003
20,000 to-à 22,500 .....	10,696	227,612	139,827	31,811	29,852	634,323	391,199	85,004
22,500 to-à 25,000 .....	17,720	421,501	267,608	60,404	23,927	567,099	357,295	81,556
25,000 to-à 27,500 .....	21,188	556,953	363,468	83,300	29,306	772,244	506,090	117,031
27,500 to-à 30,000 .....	21,009	605,389	406,485	96,226	31,276	897,965	594,449	140,741
30,000 to-à 35,000 .....	41,188	1,341,127	917,766	233,759	43,879	1,419,809	963,533	241,681
35,000 to-à 40,000 .....	44,676	1,673,625	1,185,709	325,988	27,500	1,025,314	726,735	196,081
40,000 to-à 50,000 .....	56,815	2,499,489	1,812,356	534,030	26,868	1,189,575	864,346	250,151
50,000 and over-et plus .....	18,862	1,130,641	852,362	274,674	18,175	1,106,693	841,799	276,631
TOTAL .....	265,906	8,951,722	6,207,481	1,691,025	308,613	8,801,294	5,910,106	1,518,871
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	1,019	354	151	7	1,493	724	204	345
\$ 1,000 to-à 5,000 .....	3,875	11,736	151	7	16,690	51,042	40,265	23,62
5,000 to-à 10,000 .....	7,821	60,119	15,719	1,402	20,542	151,956	136,829	102,89
10,000 to-à 15,000 .....	12,882	162,321	74,874	12,884	20,968	267,447	496,866	166,56
15,000 to-à 20,000 .....	17,807	311,631	174,570	36,540	47,391	846,045	748,524	257,77
20,000 to-à 25,000 .....	28,705	655,765	407,655	92,215	53,874	1,203,617	1,100,591	437,77
25,000 to-à 30,000 .....	43,158	1,188,727	770,022	179,526	60,870	1,678,003	1,690,285	250,15
30,000 to-à 40,000 .....	87,073	3,055,469	2,103,859	559,747	71,471	2,448,224	864,394	276,63
40,000 to-à 50,000 .....	57,060	2,510,292	1,813,070	534,030	26,874	1,189,830	841,806	276,63
50,000 and over-et plus .....	18,937	1,134,876	852,614	274,674	18,180	1,107,129	841,806	276,63
TOTAL .....	278,337	9,091,288	6,212,535	1,691,025	338,353	8,944,016	5,919,763	1,518,871

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

	PROVINCIAL GOVERNMENT EMPLOYEES EMPLOYÉS DE GOUVERNEMENTS PROVINCIAUX				MUNICIPAL GOVERNMENT EMPLOYEES EMPLOYÉS DE GOUVERNEMENTS MUNICIPAUX			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	4,960	34,622	10,640	715	10,805	77,733	26,455	1,897
8,000 to-à 10,000 .....	7,484	67,241	28,246	3,448	17,327	155,504	63,878	7,424
10,000 to-à 12,500 .....	11,249	126,370	61,639	9,882	23,162	261,178	126,745	20,645
12,500 to-à 15,000 .....	18,897	261,772	140,370	25,329	24,976	343,613	181,604	32,888
15,000 to-à 17,500 .....	32,185	525,468	303,054	59,267	32,427	528,376	304,531	61,014
17,500 to-à 20,000 .....	45,697	856,498	506,924	103,667	36,984	696,106	414,954	86,709
20,000 to-à 22,500 .....	39,626	841,600	514,083	114,065	42,219	898,403	547,895	119,166
22,500 to-à 25,000 .....	31,903	755,155	473,927	106,804	44,009	1,042,729	658,758	144,982
25,000 to-à 27,500 .....	29,688	777,649	498,674	116,136	42,367	1,110,639	713,590	159,365
27,500 to-à 30,000 .....	23,643	678,864	448,844	111,305	37,799	1,086,217	723,414	168,823
30,000 to-à 35,000 .....	34,094	1,101,415	752,996	191,631	59,970	1,946,725	1,332,730	328,892
35,000 to-à 40,000 .....	23,607	882,070	618,469	160,768	42,099	1,574,051	1,116,752	293,871
40,000 to-à 50,000 .....	26,435	1,162,956	839,105	227,277	31,474	1,378,552	1,001,748	274,181
50,000 and over-et plus .....	11,955	730,321	557,422	174,909	10,738	626,132	469,442	143,852
TOTAL .....	341,423	8,801,999	5,754,394	1,405,202	456,356	11,725,956	7,682,496	1,843,710
<b>Returns</b>								
<b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	3,271	1,687	2		11,872	6,397		
1,000 to-à 5,000 .....	24,141	72,404	112		58,900	174,800	895	2
5,000 to-à 10,000 .....	25,369	186,713	49,630	4,163	55,953	412,567	113,811	9,320
10,000 to-à 15,000 .....	31,212	400,648	203,516	35,210	50,742	635,369	311,326	53,533
15,000 to-à 20,000 .....	78,050	1,384,828	810,201	162,934	69,820	1,231,557	719,873	147,723
20,000 to-à 25,000 .....	71,611	1,598,518	988,077	220,869	86,549	1,948,254	1,206,890	264,148
25,000 to-à 30,000 .....	53,400	1,458,378	947,526	227,441	80,454	2,204,433	1,437,173	328,189
30,000 to-à 40,000 .....	57,745	1,985,023	1,371,467	352,398	102,264	3,527,380	2,449,501	622,763
40,000 to-à 50,000 .....	26,456	1,163,940	839,105	227,277	31,564	1,382,421	1,001,751	274,181
50,000 and over-et plus .....	11,965	730,924	557,444	174,909	10,742	626,371	469,456	143,852
TOTAL .....	383,220	8,983,062	5,767,080	1,405,202	558,860	12,149,549	7,710,676	1,843,710
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	1,426	10,795	3,649	275	711	5,158	1,371	99
8,000 to-à 10,000 .....	2,126	18,863	7,783	950	2,157	19,527	7,963	925
10,000 to-à 12,500 .....	2,445	27,719	13,370	2,222	4,256	47,428	22,900	3,575
12,500 to-à 15,000 .....	6,814	94,890	53,546	10,356	5,389	74,289	39,724	7,270
15,000 to-à 17,500 .....	5,414	87,362	51,478	10,708	7,258	119,142	68,671	13,363
17,500 to-à 20,000 .....	3,958	73,991	46,776	10,292	8,878	166,372	100,242	20,479
20,000 to-à 22,500 .....	3,288	70,333	45,035	10,152	13,142	280,282	175,576	37,149
22,500 to-à 25,000 .....	11,560	277,472	181,835	42,658	19,241	457,593	295,902	65,501
25,000 to-à 27,500 .....	12,487	327,505	209,338	49,405	22,849	602,341	392,310	91,578
27,500 to-à 30,000 .....	9,611	275,389	174,437	43,012	23,417	672,660	447,018	107,545
30,000 to-à 35,000 .....	9,533	306,604	203,270	53,122	29,519	953,276	648,399	161,522
35,000 to-à 40,000 .....	4,827	180,134	125,683	35,294	14,974	556,816	391,043	100,429
40,000 to-à 50,000 .....	5,356	237,474	167,774	49,385	14,063	620,241	451,966	124,609
50,000 and over-et plus .....	2,530	144,097	107,258	35,179	9,073	580,819	442,634	139,685
TOTAL .....	81,375	2,132,627	1,391,234	353,010	174,927	5,155,945	3,485,717	873,729
<b>Returns</b>								
<b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	264	196	110		1,180	455		
1,000 to-à 5,000 .....	3,793	12,177			3,323	10,476		
5,000 to-à 10,000 .....	5,208	39,999	12,585	1,225	5,311	41,295	11,769	1,025
10,000 to-à 15,000 .....	9,374	123,870	67,104	12,578	10,178	128,070	63,250	10,845
15,000 to-à 20,000 .....	9,376	161,423	98,254	21,000	16,196	286,536	168,997	33,842
20,000 to-à 25,000 .....	14,851	347,875	226,875	52,810	32,412	738,529	471,487	102,650
25,000 to-à 30,000 .....	22,101	602,977	383,775	92,418	46,288	1,275,584	839,342	199,123
30,000 to-à 40,000 .....	14,361	486,776	328,953	88,416	44,502	1,510,410	1,039,444	261,951
40,000 to-à 50,000 .....	5,381	238,713	167,774	49,385	14,070	620,538	451,973	124,609
50,000 and over-et plus .....	2,530	144,097	107,258	35,179	9,084	581,642	442,665	139,685
TOTAL .....	87,239	2,158,104	1,392,689	353,010	182,544	5,193,535	3,488,941	873,729

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

	PROV. CROWN CORPORATION EMPLOYEES EMPLOYÉS DES SOC. DE LA COURONNE PROV.				UNCLASSIFIED EMPLOYEES EMPLOYÉS NON CLASSES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	
Moins de \$ 8,000 .....	841	6,225	2,002	150	30,059	209,197	71,542	4,848
\$ 8,000 to-à 10,000 .....	2,251	20,447	7,754	879	39,150	350,704	147,956	17,110
10,000 to-à 12,500 .....	2,583	29,354	14,721	2,514	40,382	452,644	223,749	34,600
12,500 to-à 15,000 .....	4,385	60,701	32,952	6,104	40,169	549,546	299,158	52,803
15,000 to-à 17,500 .....	7,253	118,505	69,376	14,209	35,183	571,096	327,840	61,467
17,500 to-à 20,000 .....	8,621	162,912	100,580	22,172	25,287	472,201	286,139	55,793
20,000 to-à 22,500 .....	13,883	294,691	187,460	41,863	20,335	431,089	272,054	55,934
22,500 to-à 25,000 .....	13,213	314,441	203,075	45,851	16,145	383,536	247,164	51,001
25,000 to-à 27,500 .....	13,234	346,984	232,406	54,772	13,620	355,983	237,470	49,165
27,500 to-à 30,000 .....	13,268	381,639	259,674	62,592	9,463	271,471	179,964	37,232
30,000 to-à 35,000 .....	22,877	742,938	517,299	132,133	14,110	454,192	314,216	69,539
35,000 to-à 40,000 .....	22,096	826,944	590,822	157,730	7,175	267,755	190,699	44,487
40,000 to-à 50,000 .....	21,842	959,480	703,250	196,010	8,159	362,972	268,233	66,957
50,000 and over-et plus .....	10,327	614,880	471,626	144,823	7,216	596,794	442,094	148,705
TOTAL .....	156,674	4,880,143	3,392,996	881,800	306,453	5,729,179	3,508,277	749,641
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	
Moins de \$ 1,000 .....	525	121			42,612	21,264	5	
\$ 1,000 to-à 5,000 .....	3,126	10,485	68	4	123,230	352,347	4,011	99
5,000 to-à 10,000 .....	6,283	48,188	12,795	1,025	133,558	975,125	283,122	21,859
10,000 to-à 15,000 .....	7,188	92,507	47,980	8,618	87,146	1,078,533	531,737	87,403
15,000 to-à 20,000 .....	15,914	282,110	169,980	36,381	62,043	1,069,965	615,232	117,260
20,000 to-à 25,000 .....	27,102	609,259	390,536	87,713	37,010	826,519	520,509	106,935
25,000 to-à 30,000 .....	26,514	728,963	492,082	117,364	23,544	639,884	418,070	86,397
30,000 to-à 40,000 .....	44,982	1,570,224	1,108,121	289,863	21,669	735,046	506,814	114,026
40,000 to-à 50,000 .....	21,844	959,566	703,250	196,010	8,214	365,455	269,374	66,957
50,000 and over-et plus .....	10,367	617,550	471,633	144,823	7,332	613,726	444,879	148,705
TOTAL .....	163,845	4,918,973	3,396,445	881,800	546,358	6,677,863	3,593,753	749,641
	TOTAL EMPLOYEES TOTAL, EMPLOYÉS				TOTAL FARMERS TOTAL, AGRICULTEURS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	307,869	2,195,814	750,904	53,376	6,502	44,617	17,637	1,225
\$ 8,000 to-à 10,000 .....	479,247	4,320,956	1,856,367	227,261	9,632	86,949	36,668	3,242
10,000 to-à 12,500 .....	669,610	7,544,867	3,766,892	595,191	14,997	169,230	71,348	7,203
12,500 to-à 15,000 .....	734,415	10,105,795	5,531,689	1,002,578	16,355	223,069	103,465	13,051
15,000 to-à 17,500 .....	761,801	12,382,747	7,246,997	1,419,334	15,962	258,989	131,232	19,802
17,500 to-à 20,000 .....	745,964	13,972,638	8,523,339	1,752,803	11,711	128,858	119,327	18,153
20,000 to-à 22,500 .....	667,351	14,171,978	8,962,755	1,928,000	9,325	197,533	113,808	19,308
22,500 to-à 25,000 .....	604,117	14,338,191	9,350,406	2,084,907	8,413	199,435	122,923	20,951
25,000 to-à 27,500 .....	557,375	14,618,566	9,772,743	2,262,528	6,584	172,298	111,457	19,182
27,500 to-à 30,000 .....	502,263	14,424,556	9,845,297	2,370,774	6,179	177,413	115,233	22,160
30,000 to-à 35,000 .....	741,996	23,989,972	16,760,002	4,233,870	9,264	299,500	201,535	40,435
35,000 to-à 40,000 .....	485,286	18,103,517	13,000,596	3,453,174	5,712	213,541	150,130	32,053
40,000 to-à 50,000 .....	467,701	20,610,869	15,192,556	4,280,020	7,757	342,292	254,533	59,175
50,000 and over-et plus .....	301,022	22,159,354	16,867,623	5,874,081	8,790	631,612	508,030	147,475
TOTAL .....	8,026,017	192,939,818	127,428,166	31,537,897	137,183	3,235,336	2,057,325	423,416
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	183,505	86,995	41		24,550	189,775	1,447	405
\$ 1,000 to-à 5,000 .....	1,046,457	3,195,796	28,680	328	28,934	91,599	1,666	28
5,000 to-à 10,000 .....	1,439,545	10,746,234	3,226,321	280,310	66,739	500,014	113,180	4,034
10,000 to-à 15,000 .....	1,465,886	18,370,243	9,387,293	1,597,769	55,669	683,062	232,723	20,255
15,000 to-à 20,000 .....	1,518,338	26,536,344	15,787,762	3,172,137	32,104	552,828	276,148	37,955
20,000 to-à 25,000 .....	1,275,842	28,607,725	18,323,709	4,012,907	19,349	433,477	254,628	40,259
25,000 to-à 30,000 .....	1,063,735	29,154,554	19,628,622	4,633,302	13,962	381,943	244,033	41,342
30,000 to-à 40,000 .....	1,231,104	42,223,636	29,783,135	7,687,043	15,381	526,755	358,883	72,489
40,000 to-à 50,000 .....	469,049	20,670,752	15,208,065	4,280,020	8,006	353,117	260,330	59,175
50,000 and over-et plus .....	302,377	22,289,302	16,898,143	5,874,081	9,165	662,047	521,065	147,475
TOTAL .....	9,995,838	201,881,579	128,271,769	31,537,897	273,859	3,995,067	2,264,102	423,416

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

	TOTAL FISHERMEN TOTAL, PÊCHEURS				ACCOUNTANTS COMPTABLES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000	4,445	28,860	9,188	790	193	1,314	442	30
8,000 to-à 10,000	4,012	36,216	15,497	2,170	305	2,822	1,053	97
10,000 to-à 12,500	5,082	56,762	24,093	3,913	224	2,613	914	97
12,500 to-à 15,000	3,142	42,741	22,000	3,972	246	3,245	1,414	232
15,000 to-à 17,500	2,203	35,571	19,244	3,863	625	10,035	6,095	1,303
17,500 to-à 20,000	1,633	30,488	18,140	3,755	607	11,355	6,454	1,366
20,000 to-à 22,500	1,472	31,379	20,458	4,627	457	9,618	5,582	959
22,500 to-à 25,000	1,358	32,175	21,640	4,806	228	5,520	3,227	650
25,000 to-à 27,500	851	22,206	15,844	3,911	146	3,843	2,357	552
27,500 to-à 30,000	1,088	31,242	21,496	5,168	341	9,864	6,001	1,357
30,000 to-à 35,000	1,040	33,736	23,561	6,109	615	20,111	13,358	3,398
35,000 to-à 40,000	626	23,228	17,765	4,560	585	21,660	13,800	3,235
40,000 to-à 50,000	597	26,528	20,950	5,667	1,432	64,709	42,767	11,178
50,000 and over-et plus	641	44,225	35,591	12,091	3,931	383,591	264,052	87,060
TOTAL	28,190	475,358	285,468	65,404	9,935	550,299	367,516	111,513
<b>Returns</b>								
<b>Des déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	1,045	2,218			76	690		
1,000 to-à 5,000	3,570	12,403	446	6	432	1,253	52	
5,000 to-à 10,000	11,428	86,625	27,251	2,954	714	5,708	1,505	126
10,000 to-à 15,000	8,841	106,720	47,697	7,885	551	6,745	2,438	329
15,000 to-à 20,000	3,881	66,821	37,477	7,619	1,262	21,934	12,654	2,669
20,000 to-à 25,000	2,845	63,873	42,228	9,433	694	15,339	8,878	1,609
25,000 to-à 30,000	1,946	53,639	37,393	9,079	491	13,810	8,378	1,909
30,000 to-à 40,000	1,674	57,240	41,434	10,669	1,209	42,061	27,179	6,633
40,000 to-à 50,000	600	26,653	20,950	5,667	1,449	65,469	42,942	11,178
50,000 and over-et plus	642	44,334	35,647	12,091	3,961	385,631	264,416	87,060
TOTAL	36,472	516,089	290,522	65,404	10,839	557,259	368,441	111,513
<b>MEDICAL DOCTORS AND SURGEONS MÉDECINS ET CHIRURGIENS</b>								
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000	62	439	185	22	12	86	36	3
8,000 to-à 10,000	98	959	488	85	77	716	288	29
10,000 to-à 12,500	80	828	427	56	150	1,733	741	108
12,500 to-à 15,000	155	2,058	1,133	191				
15,000 to-à 17,500	12	184	95	17	200	3,333	2,061	424
17,500 to-à 20,000	469	8,789	5,885	1,366	85	1,608	847	139
20,000 to-à 22,500	262	5,673	3,462	570	53	1,102	352	37
22,500 to-à 25,000	457	10,866	6,249	1,121	85	2,003	1,034	232
25,000 to-à 27,500	532	13,913	8,172	1,704	122	3,199	2,034	494
27,500 to-à 30,000	419	11,910	6,989	1,474	114	3,294	2,215	468
30,000 to-à 35,000	538	17,766	12,972	3,289	205	6,908	5,168	1,252
35,000 to-à 40,000	936	35,129	25,789	6,811	582	21,624	15,279	4,036
40,000 to-à 50,000	2,161	97,594	70,423	18,636	590	27,403	19,866	5,466
50,000 and over-et plus	24,719	2,585,193	1,944,799	754,460	5,845	575,209	424,360	162,329
TOTAL	30,900	2,791,300	2,087,068	789,802	8,120	648,220	474,283	175,017
<b>Returns</b>								
<b>Des déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	54	864			29	502		
1,000 to-à 5,000	110	282	20	2	156	715		
5,000 to-à 10,000	192	1,646	717	105	217	1,605	475	32
10,000 to-à 15,000	428	5,160	1,638	247	195	2,275	776	108
15,000 to-à 20,000	502	9,330	6,008	1,383	293	5,077	2,916	563
20,000 to-à 25,000	736	16,915	9,779	1,692	145	3,254	1,396	269
25,000 to-à 30,000	953	25,879	15,162	3,178	237	6,523	4,249	962
30,000 to-à 40,000	1,487	53,331	38,864	10,100	788	28,563	20,447	5,288
40,000 to-à 50,000	2,184	98,645	70,432	18,636	596	27,674	20,036	5,466
50,000 and over-et plus	24,852	2,596,920	1,945,358	754,460	5,872	578,825	424,403	162,329
TOTAL	31,498	2,807,243	2,087,979	789,802	8,528	654,009	474,699	175,017

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

	LAWYERS AND NOTARIES AVOCATS ET NOTAIRES				ENGINEERS AND ARCHITECTS INGÉNIEURS ET ARCHITECTES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i> \$ 8,000 .....	196	\$ 1,321	\$ 484	\$ 36	20	\$ 156	\$ 70	\$ 9
\$ 8,000 to-à 10,000 .....	156	1,457	761	127	11	94	49	8
10,000 to-à 12,500 .....	431	4,745	2,173	350	113	1,242	606	93
12,500 to-à 15,000 .....	446	6,034	2,923	498	295	4,085	1,970	365
15,000 to-à 17,500 .....	761	12,501	7,019	1,218	264	4,247	2,519	453
17,500 to-à 20,000 .....	399	7,616	4,985	1,181	202	3,633	2,380	453
20,000 to-à 22,500 .....	582	12,194	6,765	1,310	123	2,672	1,752	339
22,500 to-à 25,000 .....	537	12,753	8,355	2,038	275	6,495	3,974	967
25,000 to-à 27,500 .....	180	4,707	3,115	776	93	2,487	1,632	351
27,500 to-à 30,000 .....	425	12,049	7,661	1,747	203	5,858	3,355	831
30,000 to-à 35,000 .....	967	31,135	20,339	4,928	332	10,838	7,120	1,858
35,000 to-à 40,000 .....	1,354	50,788	34,360	8,091	204	7,772	5,657	1,328
40,000 to-à 50,000 .....	2,952	132,677	95,573	25,742	287	12,395	8,494	2,383
50,000 and over-et plus .....	8,162	860,144	620,352	228,156	1,022	119,932	85,231	33,357
TOTAL .....	17,548	1,150,119	814,866	276,199	3,444	181,905	124,807	42,795
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i> \$ 1,000 .....	420	2,703	-	-	170	1,968	-	-
\$ 1,000 to-à 5,000 .....	161	554	88	4	177	478	-	-
5,000 to-à 10,000 .....	776	5,884	1,712	159	247	1,945	410	17
10,000 to-à 15,000 .....	1,130	13,736	5,486	848	418	5,462	2,590	458
15,000 to-à 20,000 .....	1,181	20,487	12,030	2,399	492	8,307	4,935	906
20,000 to-à 25,000 .....	1,159	25,808	15,205	3,348	405	9,315	5,744	1,306
25,000 to-à 30,000 .....	623	17,236	10,855	2,523	307	8,650	5,037	1,181
30,000 to-à 40,000 .....	2,327	82,115	54,751	13,019	538	18,678	12,777	3,186
40,000 to-à 50,000 .....	2,973	133,554	95,622	25,742	288	12,442	8,528	2,383
50,000 and over-et plus .....	8,259	871,566	623,667	228,156	1,023	120,099	85,231	33,357
TOTAL .....	19,009	1,168,236	819,417	276,199	4,065	183,408	125,252	42,795
	ENTERTAINERS AND ARTISTS ARTISTES, ATHLÈTES, ETC.				OTHER PROFESSIONALS AUTRES PROFESSIONS LIBÉRALES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i> \$ 8,000 .....	1,353	\$ 8,974	\$ 3,478	\$ 254	1,988	\$ 13,896	\$ 5,227	\$ 398
\$ 8,000 to-à 10,000 .....	1,272	11,414	5,281	622	2,647	23,688	10,075	1,152
10,000 to-à 12,500 .....	977	10,865	5,219	859	3,322	36,684	17,263	2,474
12,500 to-à 15,000 .....	1,190	16,377	8,106	1,540	2,760	37,984	19,481	3,457
15,000 to-à 17,500 .....	765	12,195	6,520	1,303	2,032	32,715	19,509	3,824
17,500 to-à 20,000 .....	533	9,831	5,713	1,215	2,190	41,138	24,109	5,090
20,000 to-à 22,500 .....	530	11,181	6,530	1,421	1,867	39,243	23,376	5,027
22,500 to-à 25,000 .....	451	10,877	6,614	1,300	1,937	46,126	28,947	6,631
25,000 to-à 27,500 .....	357	9,309	5,381	1,178	1,455	37,981	25,199	5,568
27,500 to-à 30,000 .....	119	3,394	2,016	466	1,504	43,353	27,624	6,065
30,000 to-à 35,000 .....	201	6,609	4,911	1,266	2,915	94,189	67,080	16,649
35,000 to-à 40,000 .....	453	16,867	11,952	2,914	1,250	46,955	32,969	8,511
40,000 to-à 50,000 .....	349	15,828	11,061	2,258	1,890	84,397	58,268	16,403
50,000 and over-et plus .....	506	42,791	32,690	10,664	4,550	412,819	292,623	109,869
TOTAL .....	9,056	186,512	115,472	27,261	32,307	991,168	651,750	191,117
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i> \$ 1,000 .....	1,234	918	6	-	1,563	3,723	2	-
\$ 1,000 to-à 5,000 .....	4,922	15,458	557	15	4,784	14,760	517	6
5,000 to-à 10,000 .....	5,758	40,665	12,430	862	10,417	76,672	22,108	1,543
10,000 to-à 15,000 .....	2,245	28,206	13,449	2,399	6,876	83,919	38,135	5,931
15,000 to-à 20,000 .....	1,348	22,841	12,300	2,518	4,411	77,057	44,240	8,914
20,000 to-à 25,000 .....	993	22,340	13,179	2,721	3,850	86,418	52,530	11,657
25,000 to-à 30,000 .....	478	12,756	7,402	1,644	3,017	82,946	52,936	11,633
30,000 to-à 40,000 .....	664	23,812	16,863	4,181	4,196	142,198	100,182	25,160
40,000 to-à 50,000 .....	349	15,828	11,061	2,258	1,903	84,992	58,322	16,403
50,000 and over-et plus .....	506	42,791	32,690	10,664	4,612	421,645	293,071	109,869
TOTAL .....	18,497	223,778	119,937	27,261	45,629	1,066,882	662,044	191,117

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

	TOTAL PROFESSIONALS TOTAL, PROFESSIONS LIBÉRALES				SALESMEN VENDEURS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b>								
<b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000	3,824	26,186	9,920	752	1,119	7,839	3,113	233
\$ 8,000 to-à 10,000	4,566	41,150	17,995	2,119	1,411	12,722	5,607	655
10,000 to-à 12,500	5,297	58,710	27,343	4,036	2,342	26,438	12,156	1,839
12,500 to-à 15,000	5,092	69,783	35,027	6,284	2,107	28,933	13,318	1,973
15,000 to-à 17,500	4,659	75,210	43,819	8,541	1,876	30,626	14,896	2,578
17,500 to-à 20,000	4,485	83,970	50,373	10,810	1,629	30,305	16,709	3,227
20,000 to-à 22,500	3,874	81,684	47,820	9,663	1,422	29,895	17,110	3,324
22,500 to-à 25,000	3,970	94,638	58,400	12,940	1,279	30,246	19,255	4,320
25,000 to-à 27,500	2,885	75,438	47,890	10,623	1,270	33,256	22,004	4,966
27,500 to-à 30,000	3,125	89,723	55,860	12,407	743	21,312	12,780	2,864
30,000 to-à 35,000	5,773	187,555	130,947	32,640	1,566	50,737	31,842	7,181
35,000 to-à 40,000	5,364	200,794	139,805	34,927	911	33,851	23,747	6,217
40,000 to-à 50,000	9,661	435,003	306,453	82,066	1,070	47,363	34,838	9,684
50,000 and over-et plus	48,735	4,979,679	3,664,108	1,385,895	1,315	100,993	75,907	26,918
TOTAL	111,310	6,499,524	4,635,761	1,613,704	20,060	484,517	303,283	75,980
<b>All Returns</b>								
<b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	3,546	11,374	8	27	2,785	7	2	8
\$ 1,000 to-à 5,000	10,742	33,500	1,234	284	4,956	15,363	566	880
5,000 to-à 10,000	18,321	134,126	39,356	2,844	6,197	45,333	12,432	3,812
10,000 to-à 15,000	11,843	145,502	64,513	10,320	5,297	64,933	26,670	5,805
15,000 to-à 20,000	9,489	165,033	95,084	19,352	3,601	62,508	31,690	7,644
20,000 to-à 25,000	7,982	179,389	106,711	22,603	2,751	61,264	36,473	7,831
25,000 to-à 30,000	6,106	167,800	104,021	23,030	2,034	55,128	34,887	13,398
30,000 to-à 40,000	11,209	390,758	271,063	67,567	2,498	85,311	55,658	9,684
40,000 to-à 50,000	9,742	438,603	306,943	82,066	1,078	47,711	34,846	26,918
50,000 and over-et plus	49,085	5,017,477	3,668,836	1,385,895	1,321	101,513	75,939	26,918
TOTAL	138,065	6,660,815	4,657,768	1,613,704	32,518	539,056	309,164	75,980
<b>Taxable Returns</b>								
<b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000	334	2,335	790	60	835	6,021	2,312	187
\$ 8,000 to-à 10,000	431	3,816	1,502	172	1,305	11,840	4,830	590
10,000 to-à 12,500	638	7,263	2,629	276	1,447	16,193	6,855	825
12,500 to-à 15,000	497	6,703	2,636	370	1,119	15,360	8,008	1,313
15,000 to-à 17,500	822	13,132	6,904	1,078	1,127	18,098	8,863	1,631
17,500 to-à 20,000	293	5,458	2,837	480	910	17,041	9,331	1,776
20,000 to-à 22,500	447	9,431	5,567	1,017	336	7,118	4,871	1,060
22,500 to-à 25,000	378	9,148	5,900	968	456	10,934	6,809	1,418
25,000 to-à 27,500	229	6,074	4,038	956	237	6,125	4,203	919
27,500 to-à 30,000	178	5,129	3,188	621	328	9,310	6,427	1,381
30,000 to-à 35,000	242	7,738	5,569	1,074	308	9,793	6,855	1,655
35,000 to-à 40,000	394	14,689	10,655	2,365	410	15,417	10,810	2,517
40,000 to-à 50,000	181	7,990	5,724	969	212	9,345	6,417	1,455
50,000 and over-et plus	150	10,822	7,907	2,360	452	42,089	31,703	10,636
TOTAL	5,214	109,727	65,846	12,767	9,482	194,686	118,293	27,362
<b>All Returns</b>								
<b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	269	1,025	2	1	1,739	5,293	185	2
\$ 1,000 to-à 5,000	515	1,555	1	232	2,574	8,029	9,271	775
5,000 to-à 10,000	1,590	12,334	3,210	646	4,402	33,598	15,670	2,138
10,000 to-à 15,000	1,525	18,483	5,906	1,558	3,003	36,839	18,533	3,406
15,000 to-à 20,000	1,154	19,227	9,933	1,986	2,072	35,787	11,932	2,479
20,000 to-à 25,000	846	19,028	11,639	1,578	818	18,637	10,674	2,300
25,000 to-à 30,000	407	11,202	7,226	3,439	570	15,575	17,777	4,171
30,000 to-à 40,000	654	23,016	16,246	969	723	25,371	6,417	1,455
40,000 to-à 50,000	181	7,990	5,724	2,360	213	9,391	31,747	10,636
50,000 and over-et plus	150	10,822	7,907	2,360	455	42,325	122,206	27,362
TOTAL	7,291	122,631	67,791	12,767	16,569	220,258	122,206	27,362

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

	BUSINESS PROPRIETORS CONSTRUCTION PROP. D'ENTREPRISES, CONSTRUCTION				BUSINESS PROPRIETORS PUBLIC UTILITIES PROP. D'ENTREPRISES, SERVICES D'UTILITÉ PUBLIQUE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	3,415	23,884	8,964	731	4,401	30,318	10,886	777
\$ 8,000 to-à 10,000 .....	4,867	43,569	18,850	2,413	3,909	34,699	14,020	1,544
10,000 to-à 12,500 .....	7,653	86,073	41,710	6,667	5,080	57,444	26,184	3,891
12,500 to-à 15,000 .....	7,482	102,438	51,460	8,915	4,354	59,670	26,689	4,145
15,000 to-à 17,500 .....	6,634	106,948	58,036	11,068	3,381	54,493	29,911	5,463
17,500 to-à 20,000 .....	5,740	107,174	63,065	13,103	2,514	47,027	27,270	5,548
20,000 to-à 22,500 .....	3,894	82,087	48,360	10,457	2,246	47,891	29,236	5,932
22,500 to-à 25,000 .....	3,242	76,959	48,770	10,827	1,687	40,376	26,235	5,739
25,000 to-à 27,500 .....	2,179	57,041	35,151	8,205	1,457	38,071	24,859	5,377
27,500 to-à 30,000 .....	1,678	48,168	32,014	7,378	1,644	47,411	32,075	7,141
30,000 to-à 35,000 .....	2,127	67,905	46,621	11,255	1,487	48,280	33,775	8,604
35,000 to-à 40,000 .....	1,108	40,894	29,751	7,474	1,130	42,113	30,369	7,006
40,000 to-à 50,000 .....	1,265	56,371	42,776	11,613	776	34,721	26,881	6,737
50,000 and over-et plus .....	732	53,847	38,731	14,118	944	61,772	49,124	13,950
TOTAL .....	52,016	953,356	564,258	124,224	35,010	644,286	387,515	81,848
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	2,440	9,147	1		2,816	9,699		
\$ 1,000 to-à 5,000 .....	9,151	31,021	1,000	4	9,054	31,271	1,368	7
5,000 to-à 10,000 .....	20,274	153,490	38,972	3,140	20,870	150,550	37,202	2,309
10,000 to-à 15,000 .....	18,582	228,304	98,514	15,582	11,544	141,358	56,366	8,036
15,000 to-à 20,000 .....	12,559	217,195	121,582	24,171	6,030	103,854	58,039	11,010
20,000 to-à 25,000 .....	7,220	160,881	97,709	21,284	4,012	90,025	56,424	11,672
25,000 to-à 30,000 .....	3,869	105,541	67,237	15,584	3,128	86,195	57,305	12,518
30,000 to-à 40,000 .....	3,243	109,044	76,561	18,728	2,664	92,091	65,317	15,610
40,000 to-à 50,000 .....	1,270	56,602	42,936	11,613	780	34,903	26,951	6,737
50,000 and over-et plus .....	751	55,339	39,171	14,118	944	61,772	49,124	13,950
TOTAL .....	79,359	1,108,268	583,682	124,224	61,842	782,318	408,096	81,848
	BUSINESS PROPRIETORS WHOLESALE TRADE PROP. D'ENTREPRISES, COMMERCE DE GROS				BUSINESS PROPRIETORS RETAIL TRADE PROP. D'ENTREPRISES, COMMERCE DE DÉTAIL			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	189	1,233	403	25	6,842	47,456	17,884	1,409
\$ 8,000 to-à 10,000 .....	576	5,326	2,250	268	8,218	74,053	31,518	3,737
10,000 to-à 12,500 .....	577	6,416	2,543	341	10,373	116,513	54,168	7,715
12,500 to-à 15,000 .....	448	6,250	2,621	352	10,119	138,332	69,534	11,189
15,000 to-à 17,500 .....	236	3,787	2,440	448	8,736	141,131	79,038	14,441
17,500 to-à 20,000 .....	465	8,495	4,117	742	6,982	130,801	74,787	14,214
20,000 to-à 22,500 .....	288	6,031	3,611	789	5,236	111,038	69,030	13,506
22,500 to-à 25,000 .....	328	7,799	4,999	1,235	4,802	114,141	73,458	15,523
25,000 to-à 27,500 .....	150	3,929	2,569	664	3,236	84,955	55,778	12,307
27,500 to-à 30,000 .....	215	6,177	3,119	641	3,005	86,351	58,876	12,479
30,000 to-à 35,000 .....	338	11,073	7,995	2,184	3,809	123,131	86,875	20,294
35,000 to-à 40,000 .....	188	7,328	5,143	1,693	2,670	99,477	71,512	17,408
40,000 to-à 50,000 .....	332	14,601	10,200	2,936	2,509	111,472	79,430	20,486
50,000 and over-et plus .....	508	72,463	48,023	17,545	2,382	182,719	141,806	42,959
TOTAL .....	4,838	160,907	100,032	29,864	78,919	1,561,570	963,695	207,666
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	992	9,563	2		16,884	41,017	7	
\$ 1,000 to-à 5,000 .....	748	2,388	10		22,420	68,342	1,636	6
5,000 to-à 10,000 .....	1,700	13,226	3,397	293	35,574	264,651	67,080	5,139
10,000 to-à 15,000 .....	1,363	16,655	5,616	694	24,732	303,336	130,694	18,904
15,000 to-à 20,000 .....	762	13,297	6,642	1,190	16,021	277,168	154,671	28,655
20,000 to-à 25,000 .....	623	14,000	8,643	2,024	10,182	228,488	143,448	29,029
25,000 to-à 30,000 .....	411	11,439	6,254	1,305	6,280	172,385	115,125	24,786
30,000 to-à 40,000 .....	555	19,460	13,718	3,877	6,543	224,825	159,555	37,702
40,000 to-à 50,000 .....	345	15,187	10,440	2,936	2,543	112,975	80,438	20,486
50,000 and over-et plus .....	546	78,482	49,838	17,545	2,443	187,476	144,612	42,959
TOTAL .....	8,045	174,568	104,560	29,864	143,622	1,798,628	997,265	207,666

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

	BUSINESS PROPRIETORS INSURANCE AGENCIES PROP. D'ENTREPRISES, AGENCES D'ASSURANCE				BUSINESS PROPRIETORS REAL ESTATE AGENCIES PROP. D'ENTREPRISES, AGENCES D'IMMEUBLES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b> taxable Returns</b> <b>déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	88	632	274	25	50	339	167	21
\$ 8,000 to-à 10,000 .....					117	1,009	506	79
10,000 to-à 12,500 .....	117	1,363	591	79	150	1,755	716	116
12,500 to-à 15,000 .....	227	3,122	1,521	199	83	1,140	804	187
15,000 to-à 17,500 .....	141	2,336	1,212	249	151	2,507	1,111	176
17,500 to-à 20,000 .....					171	3,209	1,865	357
20,000 to-à 22,500 .....	64	1,338	995	215	50	1,041	483	104
22,500 to-à 25,000 .....					202	4,817	3,037	569
25,000 to-à 27,500 .....					61	1,635	1,182	303
27,500 to-à 30,000 .....					55	1,585	1,022	257
30,000 to-à 35,000 .....	253	8,236	5,886	1,437	166	5,122	3,396	783
35,000 to-à 40,000 .....	74	2,644	1,746	334	49	1,872	1,272	357
40,000 to-à 50,000 .....	202	9,166	6,443	1,756	93	4,198	3,126	694
50,000 and over-et plus .....	143	10,930	8,398	2,436	375	40,819	24,249	9,154
TOTAL .....	1,328	40,149	27,290	6,763	1,773	71,049	42,937	13,157
<b> Returns</b> <b>toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	46	575			335	10,414		
\$ 1,000 to-à 5,000 .....					151	461	51	8
5,000 to-à 10,000 .....	232	1,587	475	28	581	4,391	796	92
10,000 to-à 15,000 .....	397	5,181	2,200	279	306	3,748	1,667	302
15,000 to-à 20,000 .....	159	2,667	1,357	265	342	6,050	3,045	533
20,000 to-à 25,000 .....	67	1,403	995	215	257	5,965	3,524	672
25,000 to-à 30,000 .....					140	3,881	2,380	561
30,000 to-à 40,000 .....	327	10,881	7,632	1,770	230	7,506	4,673	1,139
40,000 to-à 50,000 .....	203	9,211	6,443	1,756	98	4,428	3,314	694
50,000 and over-et plus .....	143	10,930	8,398	2,436	407	46,328	25,254	9,154
TOTAL .....	1,580	41,451	27,592	6,763	2,847	72,343	44,705	13,157
	BUSINESS PROPRIETORS OTHER FINANCIAL PROP. D'AUTRES ENTREPRISES FINANCIÈRES				BUSINESS PROPRIETORS RECREATIONAL SERVICES PROP. D'ENTREPRISES, SERVICES RÉCRÉATIFS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b> taxable Returns</b> <b>déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	1,468	4,574	4,525	614	536	3,438	1,525	159
\$ 8,000 to-à 10,000 .....	111	1,020	632	120	432	3,753	1,512	162
10,000 to-à 12,500 .....	277	3,130	1,910	340	641	7,449	3,661	479
12,500 to-à 15,000 .....	50	645	639	152	521	7,198	3,621	624
15,000 to-à 17,500 .....	160	2,731	1,841	425	160	2,522	1,457	229
17,500 to-à 20,000 .....	50	898	677	107	309	5,875	3,061	518
20,000 to-à 22,500 .....	50	1,111	672	162	158	3,340	2,281	495
22,500 to-à 25,000 .....	100	2,389	1,588	335	149	3,604	2,534	479
25,000 to-à 27,500 .....	162	4,136	3,061	757	305	8,007	4,631	1,051
27,500 to-à 30,000 .....	102	3,008	2,652	377	262	7,574	5,651	1,460
30,000 to-à 35,000 .....	127	4,162	2,904	773	279	9,209	5,613	1,504
35,000 to-à 40,000 .....	167	6,342	3,763	854	44	1,606	1,251	364
40,000 to-à 50,000 .....	111	4,866	4,003	1,240	177	8,350	5,486	1,153
50,000 and over-et plus .....	847	93,296	61,757	20,396	299	35,749	24,005	7,634
TOTAL .....	3,782	132,308	90,624	26,652	4,272	107,676	66,289	16,311
<b> Returns</b> <b>toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	1,218	9,218	423	3	820	3,435		
\$ 1,000 to-à 5,000 .....	1,634	3,295	3,066	212	928	3,380	180	5
5,000 to-à 10,000 .....	586	4,130	2,810	519	2,118	15,003	4,336	315
10,000 to-à 15,000 .....	334	3,869	2,551	492	1,326	16,491	7,670	1,104
15,000 to-à 20,000 .....	247	4,311	2,686	531	493	8,825	4,702	747
20,000 to-à 25,000 .....	160	3,724	2,343	498	314	7,096	4,862	975
25,000 to-à 30,000 .....	277	7,503	5,789	1,134	575	15,806	10,294	2,511
30,000 to-à 40,000 .....	306	10,937	6,862	1,627	329	11,011	6,966	1,868
40,000 to-à 50,000 .....	127	5,547	4,204	1,240	177	8,350	5,486	1,153
50,000 and over-et plus .....	900	100,595	63,144	20,396	324	40,519	26,598	7,634
TOTAL .....	5,789	134,692	93,879	26,652	7,404	123,046	71,094	16,311

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

	BUSINESS PROPRIETORS BUSINESS SERVICES PROP. D'ENTREPRISES, SERVICES COMMERCIAUX				BUSINESS PROPRIETORS OTHER SERVICES PROP. D'ENTREPRISES, AUTRES SERVICES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	684	4,813	1,756	133	9,988	68,772	25,409	1,857
\$ 8,000 to-à 10,000 .....	931	8,535	3,832	500	9,821	88,240	38,073	4,546
10,000 to-à 12,500 .....	1,065	12,010	5,450	807	11,606	130,309	61,396	9,204
12,500 to-à 15,000 .....	1,408	19,223	9,831	1,729	11,020	150,187	76,660	13,108
15,000 to-à 17,500 .....	851	13,855	7,836	1,521	7,254	117,354	65,172	12,241
17,500 to-à 20,000 .....	413	7,577	4,256	777	5,681	106,168	60,699	12,146
20,000 to-à 22,500 .....	161	3,413	1,704	308	4,475	94,671	59,736	12,508
22,500 to-à 25,000 .....	496	11,686	6,883	1,509	3,150	74,466	47,626	10,213
25,000 to-à 27,500 .....	241	6,205	4,069	1,009	2,533	66,452	44,242	9,991
27,500 to-à 30,000 .....	199	5,774	3,784	941	1,891	54,305	35,925	8,079
30,000 to-à 35,000 .....	220	7,143	4,968	1,240	2,676	86,057	57,605	13,778
35,000 to-à 40,000 .....	170	6,445	4,713	1,090	1,554	58,131	41,361	10,412
40,000 to-à 50,000 .....	136	6,025	4,492	820	1,835	80,786	60,394	16,775
50,000 and over-et plus .....	149	16,418	12,957	5,128	2,936	246,063	186,680	58,589
TOTAL .....	7,124	129,122	76,531	17,510	76,420	1,421,963	860,977	193,446
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	1,005	276	1		11,980	33,595	18	
\$ 1,000 to-à 5,000 .....	1,985	5,974	191		29,476	89,982	2,261	13
5,000 to-à 10,000 .....	3,598	25,963	8,040	632	41,651	303,951	85,750	6,390
10,000 to-à 15,000 .....	2,750	34,219	15,601	2,536	26,006	319,125	142,622	22,312
15,000 to-à 20,000 .....	1,358	22,981	12,330	2,298	13,118	226,669	126,333	24,387
20,000 to-à 25,000 .....	682	15,662	8,603	1,817	7,739	171,663	108,094	22,720
25,000 to-à 30,000 .....	443	12,056	7,859	1,950	4,452	121,524	80,251	18,070
30,000 to-à 40,000 .....	395	13,765	9,742	2,330	4,265	145,440	99,208	24,190
40,000 to-à 50,000 .....	137	6,073	4,526	820	1,882	82,859	61,437	16,775
50,000 and over-et plus .....	154	17,632	13,053	5,128	2,964	249,944	188,173	58,589
TOTAL .....	12,507	154,050	79,946	17,510	143,533	1,677,560	894,146	193,446
	BUSINESS PROPRIETORS OTHER BUSINESSES PROP., AUTRES ENTREPRISES				TOTAL BUSINESS PROPRIETORS TOTAL, PROPRIÉTAIRES D'ENTREPRISES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	548	3,231	1,413	104	29,378	197,048	76,306	6,095
\$ 8,000 to-à 10,000 .....	428	3,907	1,702	234	31,150	279,800	119,242	14,368
10,000 to-à 12,500 .....	366	4,077	1,862	256	39,990	449,996	209,676	30,996
12,500 to-à 15,000 .....	573	7,952	4,501	867	37,901	518,219	258,526	43,152
15,000 to-à 17,500 .....	646	10,435	6,373	1,275	30,299	489,329	270,196	50,244
17,500 to-à 20,000 .....	302	5,663	3,183	685	23,839	445,563	255,262	50,469
20,000 to-à 22,500 .....	108	2,286	1,515	353	17,513	370,796	228,061	46,907
22,500 to-à 25,000 .....	371	8,616	4,791	1,026	15,361	364,935	232,629	49,842
25,000 to-à 27,500 .....	207	5,556	3,006	691	10,997	288,186	186,790	42,229
27,500 to-à 30,000 .....	170	4,827	3,383	760	9,733	279,789	188,208	41,532
30,000 to-à 35,000 .....	271	8,744	6,347	1,629	12,303	396,595	274,409	66,207
35,000 to-à 40,000 .....	104	3,776	2,886	845	8,062	300,736	215,233	52,717
40,000 to-à 50,000 .....	107	4,720	3,561	1,071	7,936	352,610	258,932	67,705
50,000 and over-et plus .....	439	62,312	52,000	21,064	10,356	929,301	687,341	225,968
TOTAL .....	4,640	136,103	96,523	30,860	284,818	5,662,904	3,460,809	788,431
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	817	5,878	73		41,361	139,146	526	3
\$ 1,000 to-à 5,000 .....	983	3,181	492	13	79,619	248,879	10,440	271
5,000 to-à 10,000 .....	1,866	13,717	3,953	325	135,042	996,591	265,291	20,189
10,000 to-à 15,000 .....	1,247	15,582	6,953	1,123	93,115	1,143,188	492,029	74,148
15,000 to-à 20,000 .....	986	16,741	9,693	1,960	55,301	954,772	529,547	100,713
20,000 to-à 25,000 .....	510	11,588	6,573	1,380	33,430	748,159	464,789	96,749
25,000 to-à 30,000 .....	377	10,383	6,389	1,451	20,935	573,658	376,876	83,761
30,000 to-à 40,000 .....	391	13,118	9,648	2,474	20,625	706,465	493,906	118,924
40,000 to-à 50,000 .....	107	4,720	3,561	1,071	8,063	358,237	261,876	67,705
50,000 and over-et plus .....	460	66,547	52,774	21,064	10,641	968,710	699,793	225,968
TOTAL .....	7,744	149,699	100,109	30,860	498,132	6,559,513	3,595,072	788,431

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

	INVESTORS INVESTISSEURS				PROPERTY OWNERS PROPRIÉTAIRES D'IMMEUBLES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Investable Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000	16,923	120,301	45,401	4,216	3,944	26,367	10,158	671
\$ 8,000 to-à 10,000	37,116	340,331	123,178	12,496	6,117	55,231	21,748	2,310
10,000 to-à 12,500	71,650	806,479	319,473	42,842	8,774	98,560	41,724	5,298
12,500 to-à 15,000	66,000	905,944	418,338	66,369	6,965	95,902	47,003	7,864
15,000 to-à 17,500	52,554	852,191	448,440	79,629	6,220	100,430	53,736	9,306
17,500 to-à 20,000	45,403	848,954	486,874	91,244	5,720	106,921	60,615	11,504
20,000 to-à 22,500	34,007	720,943	445,032	83,404	3,710	78,652	46,268	9,326
22,500 to-à 25,000	28,762	681,602	439,997	81,120	3,636	86,092	56,592	11,453
25,000 to-à 27,500	23,548	616,751	419,196	79,625	2,860	74,994	49,160	9,693
27,500 to-à 30,000	20,645	593,476	415,343	76,730	2,879	82,781	52,652	11,779
30,000 to-à 35,000	29,360	950,193	691,980	132,971	3,987	128,913	92,975	20,681
35,000 to-à 40,000	23,923	897,325	682,973	124,636	2,715	101,307	69,065	16,197
40,000 to-à 50,000	35,536	1,582,504	1,261,962	215,872	3,749	165,781	122,117	31,738
50,000 and over-et plus	87,549	8,739,255	7,065,920	1,519,214	6,720	672,431	491,120	163,258
TOTAL	572,976	18,656,250	13,264,108	2,610,368	67,996	1,874,361	1,214,933	311,077
<b>Non-Investable Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	189,529	51,975	2,450	645	10,479	27,306	570	97
\$ 1,000 to-à 5,000	155,986	417,800	5,235	1,105	23,570	70,511	1,346	19
5,000 to-à 10,000	190,481	1,453,360	269,629	14,962	31,054	226,927	47,958	2,865
10,000 to-à 15,000	162,713	2,009,416	806,866	109,211	18,542	226,954	93,251	13,161
15,000 to-à 20,000	106,297	1,844,656	1,004,616	170,873	12,479	216,765	115,845	20,810
20,000 to-à 25,000	69,289	1,548,437	978,057	164,524	7,524	168,766	103,981	20,780
25,000 to-à 30,000	49,320	1,350,252	931,622	156,355	5,798	159,378	102,274	21,472
30,000 to-à 40,000	59,952	2,078,554	1,549,143	257,608	6,878	236,307	163,964	36,878
40,000 to-à 50,000	40,401	1,800,697	1,438,868	215,872	3,915	173,196	125,130	31,738
50,000 and over-et plus	92,964	9,203,337	7,377,033	1,519,214	6,958	697,805	495,975	163,258
TOTAL	1,116,932	21,758,483	14,363,518	2,610,368	127,197	2,149,301	1,250,295	311,077
<b>Total Investment Placements</b>								
	TOTAL INVESTMENT TOTAL, PLACEMENTS				PENSIONERS RETRAITÉS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Investable Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000	20,867	146,668	55,559	4,886	9,462	66,780	20,978	2,251
\$ 8,000 to-à 10,000	43,233	395,562	144,926	14,806	26,286	244,124	69,865	5,727
10,000 to-à 12,500	80,424	905,040	361,197	48,140	84,812	957,113	293,462	32,583
12,500 to-à 15,000	72,965	1,001,846	465,341	74,232	83,468	1,146,777	417,001	59,253
15,000 to-à 17,500	58,774	952,621	502,176	88,936	67,074	1,086,538	463,717	78,768
17,500 to-à 20,000	51,123	955,875	547,489	102,747	51,976	971,034	478,020	90,587
20,000 to-à 22,500	37,717	799,595	491,299	92,731	37,571	798,119	433,870	88,809
22,500 to-à 25,000	32,398	767,694	496,589	92,573	26,756	633,342	366,060	78,464
25,000 to-à 27,500	26,408	691,745	468,356	89,318	20,605	540,020	328,355	72,302
27,500 to-à 30,000	23,524	676,257	467,996	88,509	14,154	405,976	256,152	58,171
30,000 to-à 35,000	33,347	1,079,106	784,955	153,652	18,368	591,206	385,406	92,590
35,000 to-à 40,000	26,638	998,632	752,039	140,833	11,163	415,362	287,830	72,337
40,000 to-à 50,000	39,285	1,748,285	1,384,079	247,611	9,038	396,209	275,386	73,673
50,000 and over-et plus	94,269	9,411,686	7,557,040	1,682,471	5,258	368,830	263,659	81,302
TOTAL	640,972	20,530,611	14,479,041	2,921,445	465,991	8,621,430	4,339,761	886,816
<b>Non-Investable Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	200,008	24,667	3,020	742	7,089	2,818	9	
\$ 1,000 to-à 5,000	179,556	488,311	6,581	1,124	224,320	795,939	5,399	1,026
5,000 to-à 10,000	221,535	1,680,287	317,587	17,826	395,250	2,916,542	222,869	6,952
10,000 to-à 15,000	181,255	2,236,370	900,117	122,372	249,524	3,048,390	804,860	91,836
15,000 to-à 20,000	118,776	2,061,421	1,120,461	191,683	123,403	2,129,113	949,050	169,354
20,000 to-à 25,000	76,813	1,717,202	1,082,038	185,304	64,940	1,444,721	801,168	167,273
25,000 to-à 30,000	55,118	1,509,630	1,033,896	177,827	34,941	950,888	584,997	130,473
30,000 to-à 40,000	66,830	2,314,861	1,713,107	294,485	29,610	1,009,272	673,479	164,927
40,000 to-à 50,000	44,316	1,973,893	1,563,998	247,611	9,066	397,417	275,559	73,673
50,000 and over-et plus	99,922	9,901,142	7,873,008	1,682,471	5,268	369,680	263,842	81,302
TOTAL	1,244,129	23,907,785	15,613,813	2,921,445	1,143,411	13,064,780	4,581,231	886,816

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME

1983 TAXATION YEAR (All money figures in thousands of dollars)

	UNCLASSIFIED NON CLASSÉS				GRAND TOTAL TOTAL GLOBAL			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b>								
<b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	
Moins de \$ 8,000 .....	123,951	843,543	310,409	24,291	507,417	3,557,355	1,254,012	93,900
\$ 8,000 to-à 10,000 .....	117,613	1,056,179	490,268	63,397	717,150	6,473,658	2,756,435	333,746
10,000 to-à 12,500 .....	113,315	1,265,238	631,273	98,141	1,015,869	11,433,394	5,397,440	822,043
12,500 to-à 15,000 .....	61,169	831,185	430,647	74,150	1,016,614	13,968,347	7,277,014	1,278,646
15,000 to-à 17,500 .....	25,543	410,121	220,959	41,288	968,191	15,721,753	8,913,236	1,713,355
17,500 to-à 20,000 .....	12,236	226,929	132,439	25,979	904,596	16,935,659	10,141,098	2,058,530
20,000 to-à 22,500 .....	7,624	161,623	103,228	22,322	783,869	16,642,602	10,418,410	2,215,690
22,500 to-à 25,000 .....	5,045	119,765	72,137	15,424	698,697	16,580,421	10,740,039	2,364,229
25,000 to-à 27,500 .....	3,923	102,277	66,405	15,852	630,898	16,543,992	11,019,845	2,520,912
27,500 to-à 30,000 .....	2,942	84,437	55,418	13,506	563,751	16,190,705	11,018,440	2,615,091
30,000 to-à 35,000 .....	3,558	115,542	81,120	21,219	827,215	26,743,949	18,673,777	4,653,902
35,000 to-à 40,000 .....	2,598	96,652	69,849	18,662	546,360	20,386,314	14,656,996	3,815,480
40,000 to-à 50,000 .....	3,254	145,507	104,751	29,155	546,299	24,104,666	17,832,478	4,854,757
50,000 and over-et plus .....	4,088	367,396	249,536	97,527	474,474	38,993,076	29,908,834	9,533,727
TOTAL .....	486,859	5,826,393	3,018,440	560,913	10,201,400	244,275,890	160,008,054	38,874,007
<b>All Returns</b>								
<b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	
Moins de \$ 1,000 .....	952,073	90,873	37	1	1,415,962	137,170	5,091	1,151
\$ 1,000 to-à 5,000 .....	329,315	976,851	30,234	720	1,907,469	5,858,642	85,245	3,538
5,000 to-à 10,000 .....	397,327	2,924,326	948,540	86,967	2,691,384	20,030,078	5,172,828	422,957
10,000 to-à 15,000 .....	190,264	2,272,960	1,085,944	172,291	2,261,694	28,071,368	13,041,845	2,100,689
15,000 to-à 20,000 .....	38,223	644,432	354,122	67,267	1,903,116	33,173,273	19,181,340	3,771,885
20,000 to-à 25,000 .....	12,723	282,577	175,386	37,746	1,496,675	33,538,389	21,287,130	4,579,919
25,000 to-à 30,000 .....	6,924	188,337	121,880	29,358	1,205,701	33,035,575	22,166,604	5,136,003
30,000 to-à 40,000 .....	6,241	215,162	151,010	39,881	1,385,172	47,529,461	33,541,674	8,469,382
40,000 to-à 50,000 .....	3,271	146,250	104,787	29,155	553,191	24,412,634	18,037,354	4,854,757
50,000 and over-et plus .....	4,155	374,695	253,253	97,527	482,576	39,728,899	30,289,526	9,533,727
TOTAL .....	1,940,516	8,116,463	3,225,192	560,913	15,302,940	265,241,146	162,808,634	38,874,007

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.





TABLE 13

# DISTRIBUTION OF GROSS AND NET INCOME AND CAPITAL COST ALLOWANCE BY PROVINCE

1983 TAXATION YEAR (All money figures in thousands of dollars)

		ITEM	POSTE	NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD	
				Gross-Brut	Net-Net	Gross-Brut	Net-Net
Business Income		Revenu d'entreprises —		\$	\$	\$	\$
Forestry.....	1	Sylviculture .....	1	5,537	497	20	7
Manufacturing.....	2	Fabrication .....	2	9,399	1,639	3,660	658
Construction.....	3	Construction .....	3	34,329	6,435	14,507	3,349
Public Utilities.....	4	Utilité publique .....	4	53,350	8,747	10,537	1,498
Wholesale Trade.....	5	Commerce de gros.....	5	31,206	3,068	3,005	289
Retail Trade.....	6	Commerce de détail.....	6	353,038	19,187	68,701	4,141
Finance.....	7	Finance.....	7	1,700	831	143	108
Service.....	8	Services.....	8	76,279	11,246	26,266	6,048
Unclassified.....	9	Non classés.....	9	16,918	305	11,181	41-
Total—All Business Types.....	10	Total — toutes entreprises .....	10	581,756	51,954	138,021	16,042
Professional Income.....	11	Revenu professionnel .....	11	97,285	57,092	32,951	17,743
Commission Income.....	12	Revenu de commissions .....	12	20,064	9,862	3,477	1,899
Farm Income.....	13	Revenu d'agriculture .....	13	28,096	641	158,135	13,540
Fishing Income.....	14	Revenu de pêche .....	14	168,164	58,660	48,367	21,585
Rental Income.....	15	Revenu de location .....	15	35,937	2,544	15,552	1,741
Total All Types.....	16	Total, tous genres .....	16	931,302	180,753	396,503	72,549
Capital Cost Allowance		Déduction pour amortissement					
Business.....	17	D'entreprises .....	17	18,555		5,655	
Professional.....	18	De professions .....	18	1,979		750	
Commission.....	19	De commissions .....	19	1,288		224	
Farm.....	20	D'agriculture .....	20	1,412		15,755	
Fishing.....	21	De pêche .....	21	24,507		4,072	
Rental.....	22	De location.....	22	8,602		2,715	
Other.....	23	Autre .....	23	2,071		505	
Total C. C. A. ....	24	Total, tous genres .....	24	58,414		29,677	

		ITEM	POSTE	SASKATCHEWAN		ALBERTA	
				Gross-Brut	Net-Net	Gross-Brut	Net-Net
Business Income		Revenu d'entreprises —		\$	\$	\$	\$
Forestry.....	1	Sylviculture .....	1	16,298	2,019	4,439	758
Manufacturing.....	2	Fabrication .....	2	18,619	3,235	54,945	13,286
Construction.....	3	Construction .....	3	189,397	49,608	317,670	82,472
Public Utilities.....	4	Utilité publique .....	4	138,017	28,423	346,988	87,579
Wholesale Trade.....	5	Commerce de gros.....	5	82,337	4,456	122,049	726-
Retail Trade.....	6	Commerce de détail.....	6	497,731	38,118	803,887	59,067
Finance.....	7	Finance.....	7	27,600	140	103,589	4,941-
Service.....	8	Services.....	8	342,563	73,299	608,249	136,805
Unclassified.....	9	Non classés.....	9	135,881	9,964	344,646	13,055-
Total—All Business Types.....	10	Total — toutes entreprises .....	10	1,448,443	209,262	2,706,460	361,246
Professional Income.....	11	Revenu professionnel .....	11	369,015	186,585	821,897	456,418
Commission Income.....	12	Revenu de commissions .....	12	56,937	28,573	63,539	37,845
Farm Income.....	13	Revenu d'agriculture .....	13	4,152,183	726,654	4,430,055	281,153
Fishing Income.....	14	Revenu de pêche .....	14	1,495	292	1,071	475
Rental Income.....	15	Revenu de location .....	15	231,397	71,577	635,350	42,826
Total All Types.....	16	Total, tous genres .....	16	6,259,470	1,222,942	8,658,373	1,179,961
Capital Cost Allowance		Déduction pour amortissement					
Business.....	17	D'entreprises .....	17	76,077		187,861	
Professional.....	18	De professions .....	18	7,062		25,236	
Commission.....	19	De commissions .....	19	5,777		4,291	
Farm.....	20	D'agriculture .....	20	697,372		681,076	
Fishing.....	21	De pêche .....	21	724		18	
Rental.....	22	De location.....	22	33,065		140,779	
Other.....	23	Autre .....	23	13,975		67,970	
Total C. C. A. ....	24	Total, tous genres .....	24	834,052		1,107,231	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



# RÉPARTITION DU REVENU BRUT, DU REVENU NET ET DE LA DÉDUCTION POUR AMORTISSEMENT PAR PROVINCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUEBEC QUÉBEC		ONTARIO		MANITOBA		P O S T E T M E
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
23,536	4,705	31,142	4,138	116,533	18,301	54,646	9,739	5,828	1,353	1
38,348	3,345	9,107	1,156	294,880	39,281	346,871	53,748	30,750	3,726	2
145,576	28,778	92,923	14,377	856,117	164,078	1,457,770	333,245	193,625	50,953	3
115,705	25,036	106,514	18,848	803,203	129,767	935,049	183,639	121,196	25,666	4
15,202	440	41,565	2,285	355,559	16,849	1,600,411	1,601 -	68,299	7,813	5
581,479	33,559	459,520	24,551	7,130,201	419,757	4,146,395	311,741	682,018	36,307	6
8,415	907	15,989	169 -	74,988	20,340	754,502	11,489	7,571	3,001	7
167,860	33,476	142,711	28,032	1,615,787	308,520	2,363,661	455,089	224,077	49,402	8
54,202	3,404 -	30,528	378	282,051	3,532	907,980	89,584 -	92,927	6,097 -	9
150,323	126,841	930,000	93,596	11,529,320	1,120,425	12,567,285	1,267,503	1,426,292	172,124	10
314,825	176,128	180,115	99,376	2,770,123	1,330,308	5,269,428	2,564,419	445,712	239,043	11
27,061	14,427	28,096	12,234	326,927	150,348	318,000	186,107	39,991	23,125	12
174,723	12,904	178,057	4,600	2,270,258	236,339	5,121,601	309,263	2,076,425	187,215	13
298,077	122,360	141,312	44,660	59,229	18,245	17,916	5,213	7,612	1,297	14
130,125	15,345	85,329	7,547	2,463,440	237,441	2,314,935	185,614	211,957	26,300	15
2,095,133	468,006	1,542,909	262,013	19,419,296	3,093,107	25,609,164	4,518,120	4,207,989	649,104	16
42,538		46,025		321,421		589,441		50,125		17
5,942		3,335		48,961		105,712		9,104		18
1,327		1,837		13,442		20,861		1,694		19
18,048		18,740		241,841		496,054		305,756		20
25,703		15,784		19,967		2,320		2,313		21
19,212		15,504		412,134		349,679		36,591		22
6,023		2,086		39,032		67,396		13,984		23
118,793		103,310		1,096,799		1,631,462		419,567		24
BRITISH COLUMBIA COLOMBIE BRITANNIQUE		YUKON		NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST		CANADA		P O S T E T M E		
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net			
\$	\$	\$	\$	\$	\$	\$	\$			
85,261	17,860	115	7			343,478	59,380	1		
65,010	4,442	574	22	606	5 -	878,930	125,143	2		
434,033	106,697	4,435	1,109	2,840	615	3,745,756	841,905	3		
322,592	59,946	3,083	633	2,135	562	2,959,960	570,676	4		
176,527	8,228 -	745		1,712	31 -	2,510,843	24,773	5		
934,431	75,819	8,127	558	7,494	798	15,688,456	1,024,982	6		
221,708	17,402 -	156	64	838	6 -	1,226,181	14,966	7		
1,265,553	136,321	10,210	1,966	6,596	1,533	6,870,720	1,244,380	8		
368,989	93,130 -	5,882	752 -	2,606	650 -	2,346,435	167,499 -	9		
3,874,104	282,326	33,326	3,606	24,827	2,815	36,570,760	3,738,705	10		
2,177,739	988,412	9,360	4,945	12,225	5,445	12,545,286	6,149,456	11		
93,672	57,360	174	122	218	170	979,142	522,631	12		
625,461	26,363 -	660	120 -	378	128 -	19,227,022	1,747,254	13		
214,562	58,060	86	33	698	37	958,593	330,920	14		
1,148,016	6,994 -	3,703	61 -	4,425	679 -	7,304,466	581,827	15		
8,133,553	1,352,801	47,309	8,525	42,770	7,659	77,585,269	13,070,793	16		
242,989		3,072		2,125		1,591,324		17		
41,789		274		275		251,553		18		
5,755		14		11		56,562		19		
86,594		201		154		2,564,374		20		
33,758		11		80		129,256		21		
203,606		936		1,174		1,227,364		22		
59,673		118		179		273,246		23		
674,163		4,626		3,998		6,093,678		24		

TABLE 14

## ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL	Single \$3,770 Basic Exemption	\$2,360 Age Exemption or Disability Deduction	Education Deduction	MARRIED OR EQUIVALENT EXEMPTION EXEMPTION DE MARIÉ OU L'ÉQUIVALENT				
	Exemption de base de 3 770 \$ de célibataire	Exemption en raison d'âge ou déduction pour invalidité — 2 360 \$	Déduction relative aux études	Spouse's Income Not over \$570	Spouse's Income \$570-\$3,870		Equivalent to Married Exemption L'équivalent de l'exemption de marié	
	Number Nombre	Number Nombre	Number Nombre	Revenu du conjoint non supérieur à 570 \$	Revenu du conjoint 570 \$-3 870 \$	Income Revenu	Income of Relative Not over \$570 Revenu du parent non su- périeur à 570 \$	Income Relat \$570-\$3,870 Revenu p 570 \$-3 870
Under						\$		
Moins de \$ 2,000.....	1,748,252	19,035	17,175	40,810	6,574	12,756	53,781	907,881
\$ 2,000 to-à 4,000.....	897,984	89,583	33,164	25,014	8,461	17,974	19,477	986,876
4,000 to-à 6,000.....	986,933	148,976	68,216	36,415	19,906	46,830	18,222	876,876
6,000 to-à 8,000.....	1,006,576	189,849	92,204	46,480	37,294	89,368	26,073	2,333,333
8,000 to-à 10,000.....	880,746	188,111	73,341	59,191	47,255	109,333	32,622	2,821,282
10,000 to-à 12,500.....	978,812	203,769	63,068	92,968	69,738	158,515	41,992	4,267,426
12,500 to-à 15,000.....	865,553	154,459	46,476	92,813	69,464	152,112	40,840	4,679,467
15,000 to-à 17,500.....	792,683	111,858	37,469	88,060	60,369	129,346	41,181	5,078,078
17,500 to-à 20,000.....	713,927	85,876	30,660	98,673	56,381	121,491	41,284	4,747,474
20,000 to-à 22,500.....	596,236	64,805	29,930	96,204	57,493	119,403	36,756	4,756,756
22,500 to-à 25,000.....	514,066	49,432	28,415	103,912	54,653	111,609	28,404	3,912,912
25,000 to-à 27,500.....	450,488	38,131	27,515	106,388	54,354	108,405	22,784	3,167,316
27,500 to-à 30,000.....	392,942	30,799	26,742	101,948	51,666	103,203	18,867	2,818,867
30,000 to-à 35,000.....	546,291	42,797	53,747	169,054	85,431	167,824	29,031	3,908,908
35,000 to-à 40,000.....	350,434	28,019	39,292	122,800	61,485	117,026	14,147	2,186,147
40,000 to-à 45,000.....	216,250	21,951	31,258	80,886	42,414	80,938	9,004	2,327,904
45,000 to-à 50,000.....	126,216	12,838	20,454	45,545	24,618	44,401	4,861	886,861
50,000 and over-et plus.....	316,686	50,073	58,903	95,631	57,625	108,794	9,068	2,870,068
TOTAL.....	12,381,075	1,530,361	778,029	1,502,792	865,181	1,799,328	488,394	53,511,394
WHOLLY DEPENDENT CHILDREN-ENFANTS ENTIÈREMENT À CHARGE								
\$710 MAXIMUM EXEMPTION EXEMPTION MAXIMALE DE 710 \$			REDUCED \$710 EXEMPTION EXEMPTION RÉDUITE DE 710 \$					
Number of Returns Nombre de déclarations	Number of Dependants Under age 18 Nombre de personnes à charge âgées de moins de 18 ans	Income of Dependants Revenu des personnes à charge	Number of Returns Nombre de déclarations	Number of Dependants Under age 18 Nombre de personnes à charge âgées de moins de 18 ans	Income of Dependants Revenu des personnes à charge	Amount of Exemption Montant de l'exemption		
Under						\$	\$	
Moins de \$ 2,000.....	153,606	263,826	2,650	764	898	2,567	378	
\$ 2,000 to-à 4,000.....	54,599	103,810	1,505	268	368	1,146	107	
4,000 to-à 6,000.....	62,456	109,149	1,682	603	793	1,994	320	
6,000 to-à 8,000.....	85,563	144,513	4,906	427	427	1,221	185	
8,000 to-à 10,000.....	111,332	192,110	6,347	698	748	2,076	357	
10,000 to-à 12,500.....	170,464	306,111	9,978	1,160	1,220	3,483	536	
12,500 to-à 15,000.....	180,080	324,249	13,637	1,510	1,525	4,347	664	
15,000 to-à 17,500.....	188,717	333,392	11,914	1,409	1,611	4,493	764	
17,500 to-à 20,000.....	214,568	381,625	13,018	1,592	1,592	4,496	700	
20,000 to-à 22,500.....	208,346	373,757	12,922	1,575	1,708	4,881	728	
22,500 to-à 25,000.....	213,581	389,057	11,402	1,395	1,446	4,064	647	
25,000 to-à 27,500.....	218,265	398,445	13,367	1,778	1,828	5,085	848	
27,500 to-à 30,000.....	217,993	401,240	11,095	1,818	1,818	5,251	770	
30,000 to-à 35,000.....	349,947	655,203	26,202	3,084	3,383	9,610	1,494	
35,000 to-à 40,000.....	250,056	475,510	20,822	2,168	2,222	5,993	1,014	
40,000 to-à 45,000.....	167,556	325,947	14,994	1,858	1,860	4,971	907	
45,000 to-à 50,000.....	95,200	185,560	11,257	1,355	1,412	4,029	634	
50,000 and over-et plus.....	204,804	398,954	32,506	3,647	4,280	12,027	1,943	
TOTAL.....	3,147,133	5,762,458	220,203	27,109	29,139	81,734	12,998	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

WHOLLY DEPENDENT CHILDREN-ENFANTS ENTIÈREMENT À CHARGE							
\$1,300 MAXIMUM EXEMPTION EXEMPTION MAXIMALE DE 1 300 \$				REDUCED \$1,300 EXEMPTION EXEMPTION RÉDUITE DE 1 300 \$			
Number of Returns <i>Nombre de déclarations</i>	Number of Dependants Age 18 or over <i>Nombre de personnes à charge âgées de 18 ans ou plus</i>	Income of Dependants <i>Revenu des personnes à charge</i>	Amount of Exemption <i>Montant de l'exemption</i>	Number of Returns <i>Nombre de déclarations</i>	Number of Dependants Age 18 or over <i>Nombre de personnes à charge âgées de 18 ans ou plus</i>	Income of Dependants <i>Revenu des personnes à charge</i>	Amount of Exemption <i>Montant de l'exemption</i>
Less than \$ 2,000.....	10,462	11,567	2,050	317	326	958	255
\$ 2,000 to-à 4,000.....	4,925	5,187	1,313	104	104	312	75
4,000 to-à 6,000.....	7,279	7,916	2,237	423	463	1,516	204
6,000 to-à 8,000.....	12,668	13,879	4,917	1,067	1,219	3,343	930
8,000 to-à 10,000.....	16,455	18,584	9,367	1,873	1,980	5,654	1,662
10,000 to-à 12,500.....	27,036	29,938	15,012	3,377	3,500	10,485	2,518
12,500 to-à 15,000.....	28,698	32,457	17,214	3,449	3,663	10,565	2,904
15,000 to-à 17,500.....	31,863	35,442	18,442	4,941	5,115	15,302	3,672
17,500 to-à 20,000.....	33,808	38,493	22,591	5,335	5,576	16,590	4,180
20,000 to-à 22,500.....	34,898	39,708	23,290	4,677	4,892	14,642	3,525
22,500 to-à 25,000.....	33,969	39,105	23,647	5,063	5,147	15,371	3,743
25,000 to-à 27,500.....	34,193	39,046	22,514	5,042	5,337	15,704	4,023
27,500 to-à 30,000.....	35,883	41,177	26,881	5,606	6,064	17,986	4,532
30,000 to-à 35,000.....	62,398	71,604	47,220	10,093	10,324	30,543	7,844
35,000 to-à 40,000.....	45,122	52,189	34,745	7,819	8,124	24,205	6,075
40,000 to-à 45,000.....	35,221	40,797	30,562	5,784	6,157	18,159	4,750
45,000 to-à 50,000.....	21,588	25,277	18,166	4,328	4,591	13,459	3,487
50,000 and over-et plus.....	62,755	78,255	57,283	11,272	12,136	35,714	9,380
TOTAL.....	539,221	620,621	377,453	80,570	84,718	250,506	63,760

OTHER DEPENDANTS-AUTRES PERSONNES À CHARGE							
\$710 EXEMPTION (MAXIMUM OR REDUCED) EXEMPTION DE 710 \$ (MAXIMALE OU RÉDUITE)				\$1,300 EXEMPTION (MAXIMUM OR REDUCED) EXEMPTION DE 1 300 \$ (MAXIMALE OU RÉDUITE)			
Number of Returns <i>Nombre de déclarations</i>	Number of Dependants <i>Nombre de personnes à charge</i>	Income of Dependants <i>Revenu des personnes à charge</i>	Amount of Exemption <i>Montant de l'exemption</i>	Number of Returns <i>Nombre de déclarations</i>	Number of Dependants <i>Nombre de personnes à charge</i>	Income of Dependants <i>Revenu des personnes à charge</i>	Amount of Exemption <i>Montant de l'exemption</i>
Less than \$ 2,000.....	100	100	71	144	151	20	180
\$ 2,000 to-à 4,000.....	185	390	277	293	293	384	353
4,000 to-à 6,000.....	120	120	85	713	803	542	912
6,000 to-à 8,000.....	407	607	79	1,752	2,206	1,267	2,700
8,000 to-à 10,000.....	671	871	49	2,945	3,290	1,395	4,104
10,000 to-à 12,500.....	343	350	134	3,377	4,179	1,697	5,209
12,500 to-à 15,000.....	222	431	23	5,100	5,921	3,053	7,226
15,000 to-à 17,500.....	696	761	517	4,162	5,080	3,055	6,248
17,500 to-à 20,000.....	355	360	169	4,628	5,863	3,013	7,405
20,000 to-à 22,500.....	250	300	213	3,235	4,513	2,178	5,703
22,500 to-à 25,000.....	712	1,022	392	3,518	4,746	2,350	5,896
25,000 to-à 30,000.....	100	100	46	3,186	4,215	2,992	5,119
30,000 to-à 35,000.....	326	526	173	4,880	6,031	3,184	7,224
35,000 to-à 40,000.....	215	381	271	3,094	4,661	2,019	5,819
40,000 to-à 45,000.....	200	250	109	2,519	3,481	1,852	4,153
45,000 to-à 50,000.....	100	100	71	926	1,014	930	1,030
50,000 and over-et plus.....	39	43	30	2,656	3,390	2,326	3,843
TOTAL.....	5,044	6,715	1,305	47,193	59,902	32,263	73,209

TABLE 14 (CONTINUED)

## ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL		\$710 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION MAXIMALE DE 710 \$ POUR ENFANTS ENTIÈREMENT À CHARGE						Total Number of Returns  Nombre total de déclarations	To Num Dependa  Nom total person à cha
		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:							
		One Dependant  Une personne à charge	Two  Deux	Three  Trois	Four  Quatre	Five  Cinq	Six or More  Six ou plus		
Under									
Moins de	\$ 2,000 .....	80,723	46,818	17,925	5,673	2,016	451	153,606	263,82
\$ 2,000 to-à	4,000 .....	27,115	15,962	6,176	2,908	1,266	1,172	54,599	103,81
	4,000 to-à 6,000 .....	32,799	18,588	7,702	2,032	535	800	62,456	109,14
	6,000 to-à 8,000 .....	44,141	29,352	8,515	2,539	598	418	85,563	144,51
	8,000 to-à 10,000 .....	56,144	36,648	13,468	3,694	917	461	111,332	192,11
	10,000 to-à 12,500 .....	79,224	59,347	22,678	6,966	1,669	580	170,464	306,11
	12,500 to-à 15,000 .....	81,056	65,893	24,957	5,602	1,693	879	180,080	324,24
	15,000 to-à 17,500 .....	86,499	70,860	23,599	5,677	1,320	762	188,717	333,39
	17,500 to-à 20,000 .....	96,614	81,150	27,648	7,230	1,021	905	214,568	381,62
	20,000 to-à 22,500 .....	89,437	83,840	26,501	6,697	1,240	631	208,346	373,75
	22,500 to-à 25,000 .....	86,936	88,858	29,617	6,081	1,606	483	213,581	389,05
	25,000 to-à 27,500 .....	86,762	93,503	29,686	6,754	1,039	521	218,265	398,44
	27,500 to-à 30,000 .....	83,301	95,818	31,098	6,403	1,007	366	217,993	401,24
	30,000 to-à 35,000 .....	127,646	157,431	51,265	10,410	2,271	924	349,947	655,20
	35,000 to-à 40,000 .....	86,971	113,034	40,304	7,845	1,543	359	250,056	475,51
	40,000 to-à 45,000 .....	54,529	76,416	29,987	5,333	800	491	167,556	325,94
	45,000 to-à 50,000 .....	31,386	43,243	15,985	3,734	484	368	95,200	185,56
	50,000 and over-et plus .....	68,388	90,448	36,587	7,706	1,247	428	204,804	398,95
TOTAL .....		1,299,671	1,267,209	443,698	103,284	22,272	10,999	3,147,133	5,762,45

		REDUCED \$710 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION RÉDUITE DE 710 \$ POUR ENFANTS ENTIÈREMENT À CHARGE						Total Number of Returns  Nombre total de déclarations	To Num Dependa  Nom total person à cha
		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:							
		One Dependant  Une personne à charge	Two  Deux	Three  Trois	Four  Quatre	Five  Cinq	Six or More  Six ou plus		
Under									
Moins de	\$ 2,000 .....	683	28	53				764	89
\$ 2,000 to-à	4,000 .....	218		50				268	36
	4,000 to-à 6,000 .....	463	90	50				603	79
	6,000 to-à 8,000 .....	427						427	42
	8,000 to-à 10,000 .....	648	50					698	74
	10,000 to-à 12,500 .....	1,100	60					1,160	1,22
	12,500 to-à 15,000 .....	1,498						1,510	1,52
	15,000 to-à 17,500 .....	1,258	100	51				1,409	1,61
	17,500 to-à 20,000 .....	1,592						1,592	1,59
	20,000 to-à 22,500 .....	1,442	133					1,575	1,70
	22,500 to-à 25,000 .....	1,344	51					1,395	1,44
	25,000 to-à 27,500 .....	1,728	50					1,778	1,82
	27,500 to-à 30,000 .....	1,818						1,818	1,81
	30,000 to-à 35,000 .....	2,885	149		50			3,084	3,38
	35,000 to-à 40,000 .....	2,116	50					2,168	2,22
	40,000 to-à 45,000 .....	1,856						1,858	1,86
	45,000 to-à 50,000 .....	1,298	57					1,355	1,41
	50,000 and over-et plus .....	3,074	518	50				3,647	4,28
TOTAL .....		25,448	1,347	259	55			27,109	29,13

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL	\$1,300 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION MAXIMALE DE 1 300 \$ POUR ENFANTS ENTIÈREMENT À CHARGE							
	NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:							
	One Dependant  <i>Une personne à charge</i>	Two  <i>Deux</i>	Three  <i>Trois</i>	Four  <i>Quatre</i>	Five  <i>Cinq</i>	Six or More  <i>Six ou plus</i>	Total Number of Returns  <i>Nombre total de déclarations</i>	Total Number of Dependants  <i>Nombre total de personnes à charge</i>
Under moins de \$ 2,000.....	9,538	778	111	35			10,462	11,567
2,000 to-à 4,000.....	4,663	262					4,925	5,187
4,000 to-à 6,000.....	6,732	492	20	35			7,279	7,916
6,000 to-à 8,000.....	11,547	1,031	90				12,668	13,879
8,000 to-à 10,000.....	14,641	1,499	315				16,455	18,584
10,000 to-à 12,500.....	24,307	2,560	165				27,036	29,938
12,500 to-à 15,000.....	25,322	3,031	308	36			28,698	32,457
15,000 to-à 17,500.....	28,677	2,817	345	24			31,863	35,442
17,500 to-à 20,000.....	29,596	3,742	467				33,808	38,493
20,000 to-à 22,500.....	30,471	4,044	383				34,898	39,708
22,500 to-à 25,000.....	29,253	4,298	417				33,969	39,105
25,000 to-à 27,500.....	29,771	3,991	431				34,193	39,046
27,500 to-à 30,000.....	31,048	4,384	447				35,883	41,177
30,000 to-à 35,000.....	53,800	8,040	508	50			62,398	71,604
35,000 to-à 40,000.....	38,574	6,073	431	44			45,122	52,189
40,000 to-à 45,000.....	30,149	4,668	354		50		35,221	40,797
45,000 to-à 50,000.....	18,170	3,197	171	50			21,588	25,277
50,000 and over-et plus.....	49,361	11,448	1,787	158			62,755	78,255
TOTAL.....	465,620	66,355	6,750	439	57		539,221	620,621
	REDUCED \$1,300 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION RÉDUITE DE 1 300 \$ POUR ENFANTS ENTIÈREMENT À CHARGE							
	NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:							
	One Dependant  <i>Une personne à charge</i>	Two  <i>Deux</i>	Three  <i>Trois</i>	Four  <i>Quatre</i>	Five  <i>Cinq</i>	Six or More  <i>Six ou plus</i>	Total Number of Returns  <i>Nombre total de déclarations</i>	Total Number of Dependants  <i>Nombre total de personnes à charge</i>
Under moins de \$ 2,000.....	308						317	326
2,000 to-à 4,000.....	104						104	104
4,000 to-à 6,000.....	383	40					423	463
6,000 to-à 8,000.....	915	152					1,067	1,219
8,000 to-à 10,000.....	1,766	107					1,873	1,980
10,000 to-à 12,500.....	3,254	123					3,377	3,500
12,500 to-à 15,000.....	3,235	214					3,449	3,663
15,000 to-à 17,500.....	4,767	174					4,941	5,115
17,500 to-à 20,000.....	5,094	241					5,335	5,576
20,000 to-à 22,500.....	4,462	215					4,677	4,892
22,500 to-à 25,000.....	4,979	84					5,063	5,147
25,000 to-à 27,500.....	4,747	295					5,042	5,337
27,500 to-à 30,000.....	5,198	358	50				5,606	6,064
30,000 to-à 35,000.....	9,862	231					10,093	10,324
35,000 to-à 40,000.....	7,514	305					7,819	8,124
40,000 to-à 45,000.....	5,411	373					5,784	6,157
45,000 to-à 50,000.....	4,065	263					4,328	4,591
50,000 and over-et plus.....	10,462	759	48				11,272	12,136
TOTAL.....	76,526	3,943	98				80,570	84,718

TABLE 15

## ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

CLAIMED BY FEMALE — RÉCLAMÉS PAR UNE FEMME								
Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under <i>Moins de</i>			\$	\$				
\$ 2,000 to-à 4,000.....								
4,000 to-à 6,000.....	777	1,335	445	415	725	52		
6,000 to-à 8,000.....	7,682	12,668	4,844	4,791	7,496	100		34
8,000 to-à 10,000.....	20,546	33,695	19,027	18,412	19,663	200	52	66
10,000 to-à 12,500.....	37,685	57,753	43,011	41,958	35,566	360	1,709	50
12,500 to-à 15,000.....	47,892	74,027	66,916	64,214	43,672		4,170	50
15,000 to-à 17,500.....	46,747	70,028	71,453	68,242	40,726	150	5,821	50
17,500 to-à 20,000.....	43,448	65,911	69,714	65,280	37,537	51	5,810	50
20,000 to-à 22,500.....	31,865	49,029	53,943	51,101	27,114	50	4,540	161
22,500 to-à 25,000.....	25,770	40,540	47,209	43,958	21,679	62	3,979	50
25,000 to-à 27,500.....	18,399	28,574	36,400	33,175	14,483	100	3,816	
27,500 to-à 30,000.....	13,535	22,176	27,808	26,116	11,214		2,271	50
30,000 to-à 35,000.....	15,898	25,122	34,794	30,349	11,943	50	3,719	186
35,000 to-à 40,000.....	7,126	11,644	15,957	13,896	5,509		1,616	
40,000 and over-et plus.....	7,877	13,406	25,110	18,478	4,521	14	3,242	100
TOTAL.....	325,247	505,908	516,631	480,384	281,848	1,189	41,362	848

CLAIMED BY MALE — RÉCLAMÉS PAR UN HOMME								
Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under <i>Moins de</i>			\$	\$				
\$ 2,000 to-à 4,000.....								
4,000 to-à 6,000.....	98	136	80	80	98			
6,000 to-à 8,000.....	806	1,216	822	724	655	151		
8,000 to-à 10,000.....	2,671	3,870	2,871	2,735	2,315	190	166	
10,000 to-à 12,500.....	4,874	7,066	7,160	6,729	4,068	350	390	66
12,500 to-à 15,000.....	5,356	8,457	7,361	7,141	4,905		451	
15,000 to-à 17,500.....	5,210	7,565	9,258	8,656	4,111		1,026	73
17,500 to-à 20,000.....	5,309	8,576	9,365	8,852	4,448	50	711	100
20,000 to-à 22,500.....	5,356	8,553	9,565	9,153	4,609		746	
22,500 to-à 25,000.....	4,842	7,682	9,207	8,619	4,064		703	75
25,000 to-à 27,500.....	3,546	5,064	6,862	6,186	2,913		633	
27,500 to-à 30,000.....	3,835	6,206	7,612	7,086	3,112		660	63
30,000 to-à 35,000.....	5,402	8,282	9,468	8,750	4,520		832	50
35,000 to-à 40,000.....	3,694	6,010	7,477	6,501	3,025		669	
40,000 and over-et plus.....	6,345	10,023	12,676	10,154	4,530	30	1,546	239
TOTAL.....	57,344	88,706	99,785	91,367	47,373	771	8,533	667

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMIS

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

## CLAIMED BY FEMALE — RÉCLAMÉS PAR UNE FEMME

Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
<b>Returns</b> <b>toutes les déclarations</b>								
Under			\$	\$				
Moins de \$ 2,000 .....	5,437	8,534	2,001	1,754	4,763	608	66	
\$ 2,000 to-à 4,000 .....	9,921	16,838	6,848	5,967	9,237	584	100	
4,000 to-à 6,000 .....	15,203	24,144	12,072	11,756	14,556	397	150	100
6,000 to-à 8,000 .....	23,795	38,321	21,142	20,519	22,908	236	617	34
8,000 to-à 10,000 .....	28,688	47,162	31,811	30,842	27,029	335	1,258	66
10,000 to-à 12,500 .....	42,618	66,495	52,076	50,433	39,879	460	2,229	50
12,500 to-à 15,000 .....	48,977	76,159	69,736	66,880	44,635		4,288	53
15,000 to-à 17,500 .....	47,166	70,827	72,507	69,206	41,089	156	5,871	50
17,500 to-à 20,000 .....	43,562	66,151	70,023	65,561	37,639	51	5,822	50
20,000 to-à 22,500 .....	32,002	49,354	54,177	51,330	27,231	50	4,560	161
22,500 to-à 25,000 .....	25,837	40,657	47,379	44,097	21,732	62	3,993	50
25,000 to-à 27,500 .....	18,444	28,657	36,494	33,262	14,516	100	3,828	
27,500 to-à 30,000 .....	13,604	22,329	28,006	26,277	11,253		2,294	50
30,000 to-à 35,000 .....	16,104	25,558	35,501	30,837	12,051	50	3,817	186
35,000 to-à 40,000 .....	7,158	11,703	16,097	13,961	5,516	25	1,616	
40,000 and over-et plus .....	8,006	13,617	25,367	18,677	4,609	42	3,251	104
<b>TOTAL</b> .....	<b>386,522</b>	<b>606,506</b>	<b>581,236</b>	<b>541,360</b>	<b>338,643</b>	<b>3,164</b>	<b>43,760</b>	<b>955</b>

## CLAIMED BY MALE — RÉCLAMÉS PAR UN HOMME

Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
<b>Returns</b> <b>toutes les déclarations</b>								
Under			\$	\$				
Moins de \$ 2,000 .....	585	872	710	532	432	138	11	
\$ 2,000 to-à 4,000 .....	887	1,293	1,104	878	579	282	26	
4,000 to-à 6,000 .....	1,007	1,471	1,384	1,321	873	84	50	
6,000 to-à 8,000 .....	3,367	5,149	4,393	4,134	2,626	333	408	
8,000 to-à 10,000 .....	3,942	6,134	5,860	5,384	3,351	390	201	
10,000 to-à 12,500 .....	5,625	8,312	9,087	8,589	4,651	350	558	66
12,500 to-à 15,000 .....	5,640	8,974	8,087	7,809	5,107		532	
15,000 to-à 17,500 .....	5,294	7,691	9,408	8,796	4,179		1,037	73
17,500 to-à 20,000 .....	5,418	8,767	9,705	9,164	4,540	50	728	100
20,000 to-à 22,500 .....	5,394	8,618	9,621	9,205	4,644		746	
22,500 to-à 25,000 .....	4,904	7,770	9,331	8,724	4,103		726	75
25,000 to-à 27,500 .....	3,575	5,109	6,910	6,231	2,938		637	
27,500 to-à 30,000 .....	3,846	6,225	7,627	7,100	3,122		661	63
30,000 to-à 35,000 .....	5,436	8,349	9,577	8,817	4,537		849	50
35,000 to-à 40,000 .....	3,723	6,056	7,523	6,541	3,051		672	
40,000 and over-et plus .....	6,428	10,188	12,951	10,373	4,577	33	1,571	247
<b>TOTAL</b> .....	<b>65,071</b>	<b>100,978</b>	<b>113,277</b>	<b>103,599</b>	<b>53,310</b>	<b>1,668</b>	<b>9,413</b>	<b>680</b>

TABLE 16

# ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES

1983 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS CATÉGORIE DE REVENU	NET GAIN OR LOSS ON SHARES GAIN OU PERTE NET SUR ACTIONS		NET GAIN OR LOSS ON REAL ESTATE GAIN OU PERTE NET SUR BIENS IMMOBILIÉRIERS		NET GAIN OR LOSS ON BONDS OR OTHER PROPERTIES GAIN OU PERTE NET SUR OBLIGATIONS ET AUTRES BIENS	
	Number Reporting Nombre de déclarations	Amount Montant	Number Reporting Nombre de déclarations	Amount Montant	Number Reporting Nombre de déclarations	Amount Montant
Loss and Nil.....	1,631	\$ 19,208 -	3,764	\$ 9,266	675	\$ 4,101 -
Under \$ 2,000.....	3,746	1,432 -	2,525	16,152	1,190	392 -
\$ 2,000 to 3,000.....	1,892	157 -	1,165	7,602	499	2,167 -
3,000 to 4,000.....	2,276	130 -	2,143	1,394 -	525	700 -
4,000 to 5,000.....	2,856	1,263	1,861	9,050	267	358 -
5,000 to 6,000.....	3,066	711 -	2,998	8,267	460	1,549 -
6,000 to 7,000.....	3,587	1,410 -	3,421	8,694	436	638 -
7,000 to 8,000.....	4,361	507	3,741	18,976	831	2,831 -
8,000 to 9,000.....	3,906	633 -	3,591	14,369	726	337 -
9,000 to 10,000.....	5,036	2,861	4,137	26,330	976	1,593 -
Under \$ 10,000.....	32,357	19,057 -	29,346	117,310	6,585	12,599 -
10,000 to 11,000.....	4,967	6,411 -	3,154	12,692	758	2,320 -
11,000 to 12,000.....	4,517	3,861	3,782	20,738	919	542 -
12,000 to 13,000.....	5,914	226 -	3,834	21,121	1,112	2,661 -
13,000 to 14,000.....	4,808	838	3,354	17,931	876	971 -
14,000 to 15,000.....	4,790	1,985	3,306	12,889	792	2,144 -
15,000 to 16,000.....	5,465	1,775	3,775	21,188	873	352 -
16,000 to 17,000.....	5,693	3,499	3,306	23,642	860	3,030 -
17,000 to 18,000.....	5,827	1,606 -	3,487	17,624	1,046	2,618 -
18,000 to 19,000.....	5,688	2,375	3,372	29,653	573	308 -
19,000 to 20,000.....	5,880	5,237	3,212	22,916	581	1,090 -
10,000 to 20,000.....	53,549	11,323	34,582	200,395	8,390	11,050 -
20,000 to 22,500.....	16,411	12,289	7,284	51,258	2,016	28 -
22,500 to 25,000.....	16,347	19,252	7,518	53,144	1,858	308 -
25,000 to 27,500.....	15,554	21,549	6,389	49,989	2,469	2,090 -
27,500 to 30,000.....	17,102	23,002	7,786	59,121	1,909	2,271 -
30,000 to 32,500.....	14,210	240 -	5,437	23,332	1,909	6,455 -
32,500 to 35,000.....	15,931	16,421	4,522	38,845	1,656	520 -
35,000 to 40,000.....	28,775	29,905	8,710	63,159	3,555	7,014 -
40,000 to 45,000.....	26,897	40,538	6,896	74,042	3,638	1,126 -
45,000 to 50,000.....	21,156	42,476	4,781	52,498	1,786	1,736 -
50,000 to 60,000.....	27,165	73,307	5,787	113,353	3,348	1,090 -
60,000 to 75,000.....	23,502	76,434	5,046	130,748	2,761	772 -
75,000 to 100,000.....	19,973	110,787	3,772	122,381	2,735	775 -
100,000 and over.....	26,547	743,296	5,799	366,008	4,901	20,008 -
TOTAL.....	355,476	1,201,279	143,655	1,515,584	49,516	2,808 -
OCCUPATION CLASS						
Employees.....	203,383	185,023	48,093	116,719	19,145	25,391 -
Farmers.....	3,995	2,077 -	33,166	295,614	1,845	3,823 -
Fishermen.....	327	944 -	219	590		
Professionals.....	18,283	55,052	3,795	45,396	2,394	697 -
Salesmen.....	1,120	1,135	383	1,528	105	353 -
Business Proprietors.....	11,304	62,232	14,092	134,006	3,675	5,296 -
Investors.....	83,223	898,385	24,466	735,208	17,937	33,923 -
Property Owners.....	5,799	9,870 -	11,071	155,706	1,069	1,110 -
Pensioners.....	19,830	16,534	5,657	23,758	2,253	1,881 -
Unclassified.....	8,212	4,187 -	2,713	7,059	1,093	10,291 -
TOTAL.....	355,476	1,201,279	143,655	1,515,584	49,516	2,808 -

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS COMPORTANT DES GAINS EN CAPITAL IMPOSABLES  
OU DES PERTES EN CAPITAL DÉDUCTIBLES**

*ANNÉE D'IMPOSITION 1983 (En milliers de dollars)*

ALL OTHER GAINS OR LOSSES TOUS LES AUTRES GAINS OU PERTES		TOTAL CAPITAL GAIN OR LOSS FROM ALL SOURCES TOTAL DES GAINS OU PERTES EN CAPITAL DE TOUTE PROVENANCE				TAXABLE GAIN OR ALLOWABLE LOSS GAINS EN CAPITAL IMPOSABLES OU PERTES EN CAPITAL DÉDUCTIBLES		INCOME CLASS CATÉGORIE DE REVENU
Number Reporting Nombre de déclarations	Amount Montant	Number with Gain Nombre comportant un gain	Amount of Gain Montant du gain	Number with Loss Nombre comportant une perte	Amount of Loss Montant de la perte	Amount of Gain Montant du gain	Amount of Loss Montant de la perte	
	\$		\$		\$	\$	\$	
817	1,094	4,187	37,902	2,112	50,853 -	22,089	656 -	Perte et néant
5,773	2,143	10,463	25,347	2,217	8,876 -	14,143	2,028 -	Moins de \$ 2,000
3,273	1,030	5,504	11,465	953	5,160 -	6,009	886 -	\$ 2,000 à 3,000
3,522	2,237	6,364	15,995	1,657	14,582 -	8,036	1,768 -	3,000 à 4,000
4,271	2,335	7,571	17,939	1,359	5,650 -	10,093	1,364 -	4,000 à 5,000
6,402	5,182	10,288	24,789	2,084	13,601 -	12,627	2,667 -	5,000 à 6,000
8,079	4,887	12,483	28,952	2,103	17,420 -	14,488	2,024 -	6,000 à 7,000
8,060	5,946	13,751	34,731	2,446	12,134 -	19,179	2,647 -	7,000 à 8,000
8,912	6,165	13,776	33,921	2,432	13,683 -	19,128	2,134 -	8,000 à 9,000
10,807	8,444	16,875	46,382	3,218	10,339 -	24,807	3,056 -	9,000 à 10,000
59,916	39,463	101,262	277,424	20,581	152,308 -	150,600	19,241 -	Moins de \$ 10,000
11,734	8,273	16,893	34,631	2,603	22,398 -	20,361	2,661 -	\$ 10,000 à 11,000
10,480	9,009	15,599	45,173	3,094	12,108 -	24,055	2,592 -	11,000 à 12,000
12,383	10,786	18,042	42,618	3,619	13,598 -	25,722	3,187 -	12,000 à 13,000
11,261	11,501	16,023	42,056	2,809	12,757 -	21,718	2,623 -	13,000 à 14,000
11,131	9,308	15,949	45,828	2,848	19,502 -	23,862	2,883 -	14,000 à 15,000
11,855	8,362	17,697	44,018	2,818	12,340 -	22,281	2,447 -	15,000 à 16,000
10,603	9,808	16,039	47,441	3,126	13,523 -	24,243	3,895 -	16,000 à 17,000
12,337	12,566	17,451	50,591	3,735	24,625 -	28,163	3,878 -	17,000 à 18,000
11,751	9,089	16,615	56,486	3,644	15,678 -	27,785	3,029 -	18,000 à 19,000
11,051	9,852	16,705	49,536	2,901	12,620 -	25,547	2,873 -	19,000 à 20,000
114,586	98,554	167,013	458,378	31,197	159,156 -	243,735	30,077 -	10,000 à 20,000
28,212	28,814	42,126	123,401	8,688	31,067 -	62,374	8,125 -	20,000 à 22,500
23,167	22,284	36,372	129,463	8,389	35,091 -	67,444	8,045 -	22,500 à 25,000
24,169	23,755	36,372	114,466	7,959	21,263 -	55,841	6,810 -	25,000 à 27,500
21,337	23,204	35,988	140,454	8,288	37,399 -	72,641	7,787 -	27,500 à 30,000
18,129	18,360	28,419	84,705	8,269	49,709 -	50,929	7,697 -	30,000 à 32,500
17,505	18,500	28,565	97,133	7,521	23,888 -	52,430	6,460 -	32,500 à 35,000
30,716	32,327	50,567	183,966	13,789	51,560 -	103,695	12,470 -	35,000 à 40,000
22,868	27,859	41,102	186,432	11,446	42,866 -	95,507	9,994 -	40,000 à 45,000
17,955	21,700	32,401	158,131	7,844	39,719 -	86,170	7,678 -	45,000 à 50,000
20,551	28,570	39,198	255,988	10,206	39,666 -	129,774	9,558 -	50,000 à 60,000
14,525	38,333	29,535	295,039	8,515	48,751 -	158,290	9,079 -	60,000 à 75,000
10,687	25,802	22,833	307,805	7,212	48,060 -	167,838	8,065 -	75,000 à 100,000
11,555	57,572	28,716	1,290,049	8,574	103,165 -	704,076	11,458 -	100,000 et plus...
435,878	505,096	720,469	4,102,832	168,478	883,682 -	2,201,344	162,560 -	TOTAL
CATÉGORIE D'OCCUPATION								
199,595	115,759	325,593	829,105	106,994	436,995 -	430,423	99,035 -	Employés
12,945	14,501	45,236	336,379	3,017	24,519 -	174,682	2,712 -	Agriculteurs
177	189	391	1,555	260	1,720 -	802	308 -	Pêcheurs
8,521	12,146	19,511	154,845	8,157	42,948 -	75,133	8,751 -	Membres de professions libérales
1,162	1,763	1,951	6,482	650	1,701 -	3,370	526 -	Vendeurs
11,036	17,657	29,420	258,242	7,031	49,643 -	137,298	7,835 -	Propriétaires d'entreprises
127,216	273,907	192,078	2,113,957	24,602	172,532 -	1,180,648	25,873 -	Investisseurs
4,720	8,261	16,419	236,523	3,623	83,537 -	114,123	3,691 -	Propriétaires d'immeubles
62,473	55,276	76,933	129,623	8,411	32,174 -	67,026	7,885 -	Retraités
8,033	5,637	12,937	36,122	5,733	37,905 -	17,840	5,934 -	Non classés
435,878	505,096	720,469	4,102,832	168,478	883,682 -	2,201,344	162,560 -	TOTAL

TABLE 17

# CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1983 TAXATION YEAR (All money figures in thousands of dollars)

NOT MARRIED — <i>NON MARIÉS</i>									
		WITH ONE CHILD <i>AVEC UN ENFANT</i>				WITH TWO CHILDREN <i>AVEC DEUX ENFANTS</i>			
		Number <i>Nombre</i>	Total Filer Net Income <i>Total du revenu net du déclarant</i>	Total Family Net Income <i>Total du revenu net de la famille</i>	Total Credit <i>Total du crédit</i>	Number <i>Nombre</i>	Total Filer Net Income <i>Total du revenu net du déclarant</i>	Total Family Net Income <i>Total du revenu net de la famille</i>	Total Credit <i>Total du crédit</i>
Under			\$	\$	\$		\$	\$	\$
<i>Moins de</i>									
\$ 2,000 to-à	3,000	116,201	45,092	45,720	39,856	64,503	38,665	39,168	44,248
3,000 to-à	4,000	13,941	33,649	34,570	4,782	7,127	17,229	17,529	4,889
4,000 to-à	5,000	12,746	42,981	44,781	4,372	6,385	21,362	22,272	4,380
5,000 to-à	6,000	11,307	49,519	50,581	3,878	5,840	25,781	26,317	4,006
6,000 to-à	7,000	11,020	57,371	60,418	3,780	4,794	25,599	26,470	3,289
7,000 to-à	8,000	11,217	68,943	72,716	3,847	5,357	33,793	34,856	3,675
8,000 to-à	9,000	11,882	81,495	89,312	4,076	4,917	34,161	36,919	3,373
9,000 to-à	10,000	12,119	93,565	102,763	4,157	5,122	41,038	43,408	3,514
10,000 to-à	11,000	12,610	109,209	119,513	4,325	6,365	56,665	60,480	4,366
11,000 to-à	12,000	10,093	97,103	106,058	3,462	5,582	56,131	58,683	3,829
12,000 to-à	13,000	11,546	123,900	132,916	3,960	5,101	52,105	58,841	3,499
13,000 to-à	14,000	9,681	110,662	121,097	3,321	5,633	63,427	70,523	3,864
14,000 to-à	15,000	10,553	133,012	142,293	3,620	5,499	68,027	74,009	3,772
15,000 to-à	16,000	11,839	154,104	171,440	4,061	5,261	65,499	76,239	3,609
16,000 to-à	17,000	11,372	158,687	176,417	3,901	5,797	80,689	89,991	3,977
17,000 to-à	18,000	11,104	163,158	183,264	3,809	5,372	78,573	88,749	3,685
18,000 to-à	19,000	11,953	183,248	209,234	4,100	4,196	62,153	73,466	2,878
19,000 to-à	20,000	9,238	148,440	170,630	3,169	4,162	67,707	76,932	2,855
20,000 to-à	21,000	8,985	149,312	174,981	3,082	4,459	80,853	86,628	3,059
21,000 to-à	22,000	7,459	133,946	152,662	2,558	4,442	81,117	91,040	3,047
22,000 to-à	23,000	6,766	119,540	145,285	2,321	3,737	69,533	80,098	2,564
23,000 to-à	24,000	6,334	123,104	142,582	2,173	3,220	67,114	72,438	2,209
24,000 to-à	25,000	4,777	94,509	112,180	1,639	3,333	65,120	78,152	2,286
25,000 to-à	26,000	5,078	101,675	124,694	1,742	2,894	57,186	71,016	1,985
		4,653	89,516	118,652	1,596	2,930	58,148	74,682	2,010
Under									
<i>Moins de</i>	26,000	354,474	2,665,741	3,004,758	121,583	182,028	1,367,674	1,528,905	124,870
26,000 to-à	28,000	7,851	166,973	211,712	2,429	4,850	109,450	131,050	3,152
28,000 to-à	30,000	5,477	114,796	158,609	1,159	4,484	91,150	129,936	2,483
30,000 to-à	32,000	4,675	106,223	144,890	514	3,415	81,075	105,562	1,560
32,000 to-à	34,000	1,698	37,739	55,226	56	2,402	57,821	79,312	836
34,000 to-à	36,000					1,939	47,221	67,677	499
36,000 to-à	38,000					1,192	28,437	44,003	187
38,000 to-à	40,000					1,154	25,402	45,199	51
40,000 to-à	42,000								
42,000 to-à	46,000								
46,000 to-à	50,000								
50,000 and over-et plus									
TOTAL		374,175	3,091,472	3,575,195	125,741	201,464	1,808,230	2,131,642	133,637

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



# CRÉDIT D'IMPÔT POUR ENFANTS SELON L'ÉTAT CIVIL, LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE LA FAMILLE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

## NOT MARRIED — NON MARIÉS

	WITH THREE OR MORE CHILDREN AVEC TROIS ENFANTS OU PLUS				TOTAL			
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
der		\$	\$	\$		\$	\$	\$
oins de \$ 2,000.....	30,511	18,348	18,769	35,864	211,215	102,106	103,657	119,968
2,000 to-à 3,000.....	6,072	14,229	14,843	7,737	27,140	65,107	66,942	17,408
3,000 to-à 4,000.....	3,996	13,528	13,770	5,085	23,127	77,871	80,823	13,837
4,000 to-à 5,000.....	2,397	10,607	10,767	2,810	19,544	85,906	87,664	10,694
5,000 to-à 6,000.....	2,472	12,797	13,699	3,080	18,286	95,767	100,587	10,148
6,000 to-à 7,000.....	2,235	12,327	14,507	2,397	18,809	115,064	122,079	9,919
7,000 to-à 8,000.....	2,074	14,943	15,483	2,347	18,873	130,598	141,714	9,795
8,000 to-à 9,000.....	2,072	16,417	17,491	2,332	19,313	151,020	163,662	10,002
9,000 to-à 10,000.....	1,857	15,604	17,669	2,129	20,832	181,477	197,663	10,820
10,000 to-à 11,000.....	2,223	20,766	23,385	2,431	17,898	174,000	188,126	9,722
11,000 to-à 12,000.....	2,040	21,320	23,462	2,349	18,687	197,326	215,218	9,809
12,000 to-à 13,000.....	1,730	18,972	21,552	1,895	17,044	193,062	213,172	9,080
13,000 to-à 14,000.....	1,484	17,732	19,954	1,608	17,536	218,771	236,255	9,000
14,000 to-à 15,000.....	1,654	21,983	23,970	1,929	18,754	241,587	271,649	9,599
15,000 to-à 16,000.....	1,554	19,714	23,883	1,718	18,723	259,090	290,291	9,595
16,000 to-à 17,000.....	1,272	19,227	20,990	1,409	17,748	260,958	293,004	8,903
17,000 to-à 18,000.....	1,522	22,019	26,698	1,753	17,671	267,419	309,399	8,732
18,000 to-à 19,000.....	1,680	23,724	30,989	1,881	15,080	239,872	278,552	7,905
19,000 to-à 20,000.....	1,767	28,406	34,380	1,965	15,211	258,571	295,989	8,105
20,000 to-à 21,000.....	1,492	25,665	30,567	1,638	13,393	240,727	274,269	7,244
21,000 to-à 22,000.....	519	9,095	11,067	584	11,022	198,169	236,450	5,468
22,000 to-à 23,000.....	821	11,495	18,433	868	10,375	201,713	233,453	5,249
23,000 to-à 24,000.....	1,288	24,521	30,302	1,497	9,398	184,149	220,634	5,421
24,000 to-à 25,000.....	772	16,129	18,903	829	8,744	174,989	214,613	4,556
25,000 to-à 26,000.....	858	13,888	21,872	935	8,441	161,553	215,206	4,541
der								
oins de 26,000.....	76,362	443,456	517,407	89,067	612,864	4,476,871	5,051,070	335,520
26,000 to-à 28,000.....	1,257	19,891	33,832	1,417	13,958	296,315	376,594	6,998
28,000 to-à 30,000.....	1,005	21,452	29,232	1,016	10,966	227,397	317,777	4,658
30,000 to-à 32,000.....	1,341	20,317	41,249	1,208	9,431	207,615	291,700	3,283
32,000 to-à 34,000.....	701	14,647	23,115	546	4,801	110,206	157,653	1,438
34,000 to-à 36,000.....	532	9,107	18,469	360	2,471	56,328	86,145	859
36,000 to-à 38,000.....	666	16,026	24,574	385	1,858	44,463	68,577	572
38,000 to-à 40,000.....	479	7,403	18,683	229	1,633	32,805	63,882	280
40,000 to-à 42,000.....	183	6,752	7,551	52	183	6,752	7,551	52
42,000 to-à 46,000.....	608	15,333	26,489	134	608	15,333	26,489	134
46,000 to-à 50,000.....								
50,000 and over-et plus.....	50	276	2,596	5	50	276	2,596	5
TOTAL.....	83,189	574,892	743,430	94,419	658,828	5,474,594	6,450,267	353,797

TABLE 17 (CONTINUED)

CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1983 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED — MARIÉS									
		WITH ONE CHILD AVEC UN ENFANT				WITH TWO CHILDREN AVEC DEUX ENFANTS			
		Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
Under			\$	\$	\$		\$	\$	
Moins de	\$ 2,000.....	21,990	1,288	4,410	7,542	22,004	681	6,153	15,091
\$ 2,000 to-à	3,000.....	4,054	4,371	10,085	1,391	4,321	2,883	10,823	2,961
3,000 to-à	4,000.....	5,592	5,777	19,713	1,918	4,550	5,284	15,860	3,121
4,000 to-à	5,000.....	6,258	9,091	28,224	2,146	4,817	5,224	22,010	3,301
5,000 to-à	6,000.....	6,494	11,825	35,770	2,227	5,681	7,317	31,354	3,891
6,000 to-à	7,000.....	7,248	12,045	46,870	2,486	6,365	9,686	41,671	4,361
7,000 to-à	8,000.....	8,017	14,519	59,979	2,750	7,757	14,951	58,202	5,321
8,000 to-à	9,000.....	10,153	20,074	86,364	3,482	9,176	13,122	78,234	6,291
9,000 to-à	10,000.....	12,548	27,471	119,540	4,304	10,798	22,360	102,353	7,401
10,000 to-à	11,000.....	14,325	38,626	150,556	4,913	14,440	30,496	151,862	9,901
11,000 to-à	12,000.....	16,161	45,920	185,933	5,543	15,288	33,258	176,307	10,481
12,000 to-à	13,000.....	20,267	68,206	252,964	6,951	18,981	49,623	237,537	13,021
13,000 to-à	14,000.....	17,523	60,657	236,839	6,010	18,703	65,269	252,327	12,831
14,000 to-à	15,000.....	19,291	73,798	280,383	6,617	19,610	55,693	284,171	13,451
15,000 to-à	16,000.....	19,203	78,042	297,781	6,587	19,909	67,543	308,673	13,651
16,000 to-à	17,000.....	19,725	85,501	325,697	6,766	22,834	73,683	377,199	15,661
17,000 to-à	18,000.....	20,770	84,983	363,044	7,124	21,244	78,043	372,095	14,571
18,000 to-à	19,000.....	22,547	99,607	416,758	7,734	23,543	88,867	435,918	16,151
19,000 to-à	20,000.....	24,175	115,842	471,855	8,292	24,162	90,213	471,241	16,571
20,000 to-à	21,000.....	24,192	118,093	495,405	8,298	27,046	105,349	554,481	18,551
21,000 to-à	22,000.....	23,908	120,896	513,927	8,200	27,681	112,018	595,843	18,981
22,000 to-à	23,000.....	26,366	150,783	593,517	9,043	29,258	112,924	657,826	20,071
23,000 to-à	24,000.....	25,294	134,508	594,668	8,675	29,773	123,850	699,912	20,421
24,000 to-à	25,000.....	25,519	135,378	625,470	8,753	32,184	137,546	788,711	22,071
25,000 to-à	26,000.....	25,993	159,931	662,419	8,914	33,163	151,507	845,602	22,721
Under									
Moins de	26,000.....	427,613	1,674,654	6,878,169	146,666	453,288	1,457,392	7,576,367	310,921
26,000 to-à	28,000.....	51,378	323,017	1,386,852	15,833	63,909	312,128	1,722,732	41,701
28,000 to-à	30,000.....	53,178	379,952	1,544,109	11,035	63,035	330,361	1,828,539	34,781
30,000 to-à	32,000.....	46,262	355,752	1,433,604	5,083	62,803	342,765	1,946,080	28,431
32,000 to-à	34,000.....	24,537	204,340	799,432	746	59,255	367,331	1,953,426	20,961
34,000 to-à	36,000.....					53,491	356,006	1,869,747	13,611
36,000 to-à	38,000.....					45,604	355,196	1,685,297	7,041
38,000 to-à	40,000.....					38,324	316,557	1,491,285	2,181
40,000 to-à	42,000.....					450	4,127	18,007	
42,000 to-à	46,000.....								
46,000 to-à	50,000.....								
50,000 and over-et plus.....						15	9	808	1
TOTAL.....		602,968	2,937,715	12,042,166	179,364	840,174	3,841,872	20,092,289	459,661

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



TABLEAU 17 (SUITE)

# **CRÉDIT D'IMPÔT POUR ENFANTS SELON L'ÉTAT CIVIL, LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE LA FAMILLE**

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

## MARRIED — MARIÉS

	WITH THREE CHILDREN AVEC TROIS ENFANTS				WITH FOUR CHILDREN AVEC QUATRE ENFANTS			
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
der		\$	\$	\$		\$	\$	\$
ins de \$ 2,000.....	12,457	254	3,964	12,818	5,261	2,009	3,447	7,218
2,000 to-à 3,000.....	2,465	1,467	6,005	2,536	1,301	1,943	3,090	1,785
3,000 to-à 4,000.....	2,445	2,139	8,743	2,516	691	926	2,425	948
4,000 to-à 5,000.....	2,058	2,704	9,318	2,118	643	1,261	2,872	882
5,000 to-à 6,000.....	2,203	2,614	12,187	2,267	805	1,242	4,384	1,104
6,000 to-à 7,000.....	2,561	4,238	16,796	2,635	624	988	4,031	856
7,000 to-à 8,000.....	3,781	5,955	28,273	3,891	895	1,369	6,829	1,228
8,000 to-à 9,000.....	4,110	7,410	34,884	4,229	1,193	1,045	10,217	1,637
9,000 to-à 10,000.....	4,332	8,844	41,209	4,458	1,008	2,205	9,705	1,383
10,000 to-à 11,000.....	5,273	9,467	55,139	5,426	1,586	2,667	16,858	2,176
11,000 to-à 12,000.....	7,516	13,110	86,430	7,734	2,424	4,886	28,006	3,326
12,000 to-à 13,000.....	7,720	18,203	96,408	7,944	2,271	3,593	28,296	3,116
13,000 to-à 14,000.....	8,513	23,566	114,937	8,760	2,548	4,866	34,453	3,496
14,000 to-à 15,000.....	8,860	24,180	128,511	9,117	2,019	6,254	29,415	2,770
15,000 to-à 16,000.....	8,235	23,690	127,511	8,474	2,242	5,422	34,881	3,076
16,000 to-à 17,000.....	8,795	27,957	145,215	9,050	2,441	8,032	40,189	3,349
17,000 to-à 18,000.....	8,778	29,623	153,400	9,032	2,070	5,026	36,332	2,840
18,000 to-à 19,000.....	8,913	33,394	164,820	9,171	2,735	9,160	50,578	3,752
19,000 to-à 20,000.....	10,164	37,565	198,082	10,459	2,100	4,868	41,156	2,881
20,000 to-à 21,000.....	8,996	36,532	184,582	9,256	2,341	7,059	48,144	3,212
21,000 to-à 22,000.....	9,988	33,913	214,570	10,278	2,260	5,156	48,702	3,101
22,000 to-à 23,000.....	10,385	33,426	234,013	10,686	2,585	11,888	58,021	3,547
23,000 to-à 24,000.....	9,449	30,510	222,241	9,723	2,784	10,332	65,479	3,819
24,000 to-à 25,000.....	11,564	38,390	282,968	11,897	2,537	11,186	62,147	3,481
25,000 to-à 26,000.....	12,167	45,603	310,394	12,518	2,998	8,552	76,403	4,112
der								
ins de 26,000.....	181,728	494,754	2,880,600	186,993	50,362	121,934	746,058	69,095
6,000 to-à 28,000.....	23,479	96,736	631,789	23,424	5,109	21,691	137,625	6,842
8,000 to-à 30,000.....	22,267	88,254	645,537	19,939	5,107	20,451	148,165	6,320
8,000 to-à 32,000.....	21,314	100,539	659,823	16,985	4,810	21,810	148,894	5,486
2,000 to-à 34,000.....	20,854	99,099	689,031	14,458	4,300	15,822	142,255	4,440
4,000 to-à 36,000.....	17,958	105,736	629,168	10,654	3,770	19,973	132,163	3,522
6,000 to-à 38,000.....	18,495	110,583	683,986	9,173	3,775	16,775	139,743	3,161
8,000 to-à 40,000.....	14,321	101,280	558,308	5,669	2,981	13,363	116,230	2,197
0,000 to-à 42,000.....	11,924	81,226	488,538	3,541	2,378	13,677	97,415	1,522
2,000 to-à 46,000.....	18,762	154,031	822,576	2,874	3,964	29,429	173,596	1,977
6,000 to-à 50,000.....	3,211	33,627	149,208	71	3,083	26,409	148,075	885
0,000 and over-et plus.....					1,245	12,478	63,927	147
TOTAL.....	354,313	1,465,864	8,838,564	293,781	90,884	333,812	2,194,147	105,593

TABLE 17 (CONTINUED)

## CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1983 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED — MARIÉES									
WITH FIVE OR MORE CHILDREN AVEC CINQ ENFANTS OU PLUS					TOTAL				
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit		Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
Under		\$	\$	\$			\$	\$	\$
Moins de \$ 2,000.....	3,519	1,007	1,983	6,593	65,231	2,662	19,957	49,266	
\$ 2,000 to-à 3,000.....	1,573	2,595	3,903	3,183	13,714	13,260	33,906	11,859	
3,000 to-à 4,000.....	702	1,229	2,401	1,302	13,980	15,356	49,143	9,805	
4,000 to-à 5,000.....	563	1,752	2,542	1,256	14,339	20,032	64,965	9,707	
5,000 to-à 6,000.....	645	1,117	3,469	1,363	15,828	24,115	87,164	10,859	
6,000 to-à 7,000.....	316	561	2,043	613	17,114	27,518	111,411	10,957	
7,000 to-à 8,000.....	457	662	3,363	1,024	20,907	37,457	156,646	14,213	
8,000 to-à 9,000.....	857	853	7,331	1,688	25,489	42,503	217,031	17,330	
9,000 to-à 10,000.....	411	527	3,922	851	29,097	61,406	276,729	18,403	
10,000 to-à 11,000.....	551	412	5,758	1,048	36,175	81,668	380,173	23,469	
11,000 to-à 12,000.....	597	569	6,909	1,133	41,986	97,743	483,584	28,223	
12,000 to-à 13,000.....	922	1,284	11,563	1,731	50,161	140,909	626,767	32,762	
13,000 to-à 14,000.....	963	2,113	13,061	1,847	48,250	156,471	651,617	32,943	
14,000 to-à 15,000.....	917	1,700	13,412	1,765	50,697	161,625	735,891	33,721	
15,000 to-à 16,000.....	1,309	2,140	20,271	2,513	50,898	176,835	789,117	34,307	
16,000 to-à 17,000.....	941	2,395	15,607	1,820	54,736	197,567	903,908	36,648	
17,000 to-à 18,000.....	589	2,120	10,324	1,108	53,451	199,795	935,195	34,677	
18,000 to-à 19,000.....	783	1,725	14,395	1,447	58,521	232,751	1,082,469	38,255	
19,000 to-à 20,000.....	696	1,734	13,490	1,295	61,297	250,222	1,195,824	39,501	
20,000 to-à 21,000.....	889	2,134	18,264	1,597	63,464	269,167	1,300,875	40,917	
21,000 to-à 22,000.....	642	2,622	13,893	1,135	64,479	274,605	1,386,934	41,703	
22,000 to-à 23,000.....	557	1,318	12,500	1,073	69,151	310,339	1,555,877	44,418	
23,000 to-à 24,000.....	668	2,809	15,604	1,270	67,968	302,010	1,597,904	43,909	
24,000 to-à 25,000.....	607	2,191	14,923	1,076	72,411	324,691	1,774,218	47,283	
25,000 to-à 26,000.....	702	4,004	17,923	1,250	75,023	369,597	1,912,741	49,523	
Under									
Moins de 26,000.....	21,376	41,571	248,852	40,980	1,134,367	3,790,305	18,330,047	754,659	
26,000 to-à 28,000.....	871	3,341	23,515	1,595	144,746	756,913	3,902,513	89,403	
28,000 to-à 30,000.....	1,316	3,665	38,204	2,370	144,903	822,684	4,204,554	74,443	
30,000 to-à 32,000.....	1,538	7,790	47,904	2,420	136,727	828,656	4,236,306	58,406	
32,000 to-à 34,000.....	1,178	6,514	38,824	1,782	110,124	693,105	3,622,968	42,393	
34,000 to-à 36,000.....	744	2,360	26,126	1,105	75,963	484,074	2,657,204	28,894	
36,000 to-à 38,000.....	1,171	4,575	43,211	1,628	69,045	487,129	2,552,237	21,007	
38,000 to-à 40,000.....	735	1,707	28,738	822	56,361	432,908	2,194,561	10,868	
40,000 to-à 42,000.....	495	3,013	20,359	593	15,247	102,043	624,320	5,657	
42,000 to-à 46,000.....	726	4,406	31,643	680	23,452	187,866	1,027,816	5,531	
46,000 to-à 50,000.....	608	3,476	29,111	440	6,902	63,511	326,394	1,396	
50,000 and over-et plus.....	599	7,609	33,668	216	1,859	20,096	98,404	374	
TOTAL.....	31,357	90,027	610,156	54,632	1,919,696	8,669,290	43,777,323	1,093,030	

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.





TABLE 18

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1983 TAXATION YEAR (All money figures in thousands of dollars)

		NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-ÉDOUARD			
		Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	7,263	2,427	2,884	4,747	1,202	589	595	757
	\$ 2,000 to-à 3,000.....	1,150	1,741	2,804	730	209	387	498	211
	3,000 to-à 4,000.....	1,234	2,780	4,259	903	284	469	1,041	195
	4,000 to-à 5,000.....	1,214	3,160	5,495	683	233	838	1,074	136
	5,000 to-à 6,000.....	1,765	3,240	9,545	1,018	245	1,374	1,381	99
	6,000 to-à 7,000.....	1,949	5,565	12,471	1,138	395	1,666	2,509	161
	7,000 to-à 8,000.....	1,835	4,480	13,886	1,070	359	1,768	2,654	253
	8,000 to-à 9,000.....	2,327	6,332	19,876	1,690	270	629	2,258	164
	9,000 to-à 10,000.....	2,129	4,798	20,185	1,446	576	2,159	5,405	440
	10,000 to-à 11,000.....	2,368	7,168	24,890	1,679	386	2,064	4,084	218
	11,000 to-à 12,000.....	2,449	6,458	28,290	1,729	445	1,549	5,171	299
	12,000 to-à 13,000.....	2,583	7,000	32,204	1,878	509	1,770	6,381	274
	13,000 to-à 14,000.....	3,057	11,121	41,238	2,009	310	1,589	4,185	167
	14,000 to-à 15,000.....	3,065	9,065	44,564	2,223	596	1,465	8,682	427
	15,000 to-à 16,000.....	2,267	8,777	35,175	1,522	782	2,746	12,123	546
	16,000 to-à 17,000.....	2,340	10,261	38,582	1,758	416	1,964	6,909	283
	17,000 to-à 18,000.....	2,662	12,493	46,506	2,009	548	3,457	9,654	319
	18,000 to-à 19,000.....	2,858	12,561	53,044	1,972	592	2,650	10,934	422
	19,000 to-à 20,000.....	2,918	12,385	57,063	2,016	351	2,019	6,790	194
	20,000 to-à 21,000.....	2,551	13,001	52,270	1,705	590	4,398	12,143	439
	21,000 to-à 22,000.....	2,723	10,618	58,457	1,802	355	2,235	7,671	216
	22,000 to-à 23,000.....	2,423	11,309	54,400	1,617	349	2,974	7,844	191
	23,000 to-à 24,000.....	2,181	10,577	51,345	1,494	391	2,434	9,211	205
	24,000 to-à 25,000.....	1,727	5,688	42,368	1,194	459	2,992	11,191	314
	25,000 to-à 26,000.....	2,298	13,544	58,410	1,651	486	3,554	12,426	333
Under									
Moins de	26,000.....	61,336	196,548	810,208	41,683	11,338	49,741	152,814	7,264
	26,000 to-à 28,000.....	3,970	28,700	107,176	2,503	749	4,338	20,056	569
	28,000 to-à 30,000.....	3,521	21,978	101,973	1,984	682	6,788	19,755	337
	30,000 to-à 32,000.....	3,546	22,559	110,147	1,396	653	5,669	20,421	453
	32,000 to-à 34,000.....	2,111	13,872	69,181	844	352	3,356	11,604	171
	34,000 to-à 36,000.....	1,628	13,125	56,744	588	264	2,492	9,178	99
	36,000 to-à 38,000.....	1,112	8,538	40,860	420	131	1,465	4,795	61
	38,000 to-à 40,000.....	541	3,805	20,927	103	334	3,980	12,899	47
	40,000 to-à 42,000.....	340	2,048	14,032	130	11	100	449	3
	42,000 to-à 46,000.....	316	2,507	13,972	43	53	646	2,404	6
	46,000 to-à 50,000.....	93	1,391	4,382	13	40	26	1,881	13
	50,000 and over-et plus.....								
	TOTAL.....	78,516	315,078	1,349,706	49,708	14,607	78,600	256,258	9,025

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# **CRÉDIT D'IMPÔT POUR ENFANTS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE LA FAMILLE**

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

	NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK			
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
der		\$	\$	\$		\$	\$	\$
ins de \$ 2,000.....	8,657	4,401	5,092	5,457	12,574	4,917	5,501	7,732
0,000 to-à 3,000.....	1,553	3,302	3,958	895	1,575	3,045	3,900	1,215
0,000 to-à 4,000.....	1,418	3,134	4,929	852	1,102	2,650	3,879	658
0,000 to-à 5,000.....	1,222	4,301	5,554	698	965	2,553	4,290	623
0,000 to-à 6,000.....	1,463	5,247	8,209	755	712	2,175	3,883	460
0,000 to-à 7,000.....	1,526	6,200	10,035	781	1,219	4,988	8,010	685
0,000 to-à 8,000.....	1,762	5,561	13,260	1,167	1,175	3,432	8,824	754
0,000 to-à 9,000.....	1,737	7,753	14,903	851	1,833	5,889	15,726	1,076
0,000 to-à 10,000.....	2,308	8,551	21,985	1,363	1,410	5,293	13,315	903
0,000 to-à 11,000.....	2,665	11,779	28,082	1,535	2,072	6,594	21,616	1,158
0,000 to-à 12,000.....	2,567	10,630	29,607	1,447	2,465	9,109	28,427	1,469
0,000 to-à 13,000.....	3,374	14,283	42,077	1,924	2,805	11,692	35,076	1,789
0,000 to-à 14,000.....	3,015	11,378	40,562	1,947	2,578	9,633	34,840	1,558
0,000 to-à 15,000.....	2,977	10,098	43,108	1,767	2,649	11,992	38,430	1,697
0,000 to-à 16,000.....	2,990	10,900	46,292	2,038	2,723	7,963	42,223	1,775
0,000 to-à 17,000.....	3,657	21,535	60,308	2,323	2,845	12,804	46,917	1,894
0,000 to-à 18,000.....	3,220	11,824	56,346	2,000	2,428	12,022	42,392	1,598
0,000 to-à 19,000.....	3,589	15,884	66,336	2,189	3,342	12,873	61,723	2,190
0,000 to-à 20,000.....	3,537	12,936	69,018	2,331	3,023	18,071	58,969	1,956
0,000 to-à 21,000.....	4,010	17,192	82,305	2,599	3,619	18,460	74,063	2,386
0,000 to-à 22,000.....	3,060	13,854	65,753	1,869	3,328	16,522	71,565	2,059
0,000 to-à 23,000.....	3,795	19,904	85,369	2,412	2,685	14,107	60,444	1,680
0,000 to-à 24,000.....	3,221	19,297	75,565	1,921	2,419	16,355	56,942	1,691
0,000 to-à 25,000.....	3,190	15,199	78,041	1,915	2,992	18,645	73,380	2,044
0,000 to-à 26,000.....	3,275	14,948	83,385	2,091	2,795	13,245	71,195	1,798
der								
ins de 26,000.....	73,788	280,093	1,040,081	45,126	67,333	245,028	885,531	42,847
5,000 to-à 28,000.....	5,250	31,740	141,753	3,275	4,983	30,542	133,920	3,320
0,000 to-à 30,000.....	5,270	37,562	152,578	2,502	4,484	32,353	130,083	2,300
0,000 to-à 32,000.....	4,636	33,976	143,626	1,923	4,702	33,474	145,760	1,903
0,000 to-à 34,000.....	4,189	28,725	138,010	1,780	2,707	19,584	89,205	1,111
0,000 to-à 36,000.....	2,595	19,570	90,885	985	2,139	12,980	74,988	856
0,000 to-à 38,000.....	1,833	16,124	67,909	610	2,229	23,930	82,343	525
0,000 to-à 40,000.....	1,547	12,765	60,047	307	1,438	12,575	56,198	308
0,000 to-à 42,000.....	278	1,528	11,400	92	409	5,348	16,790	188
0,000 to-à 46,000.....	620	4,776	27,189	108	702	9,125	30,302	154
0,000 to-à 50,000.....	300	1,645	14,318	108	165	1,151	8,104	38
0,000 and over-et plus.....	129	1,831	6,786	35	100	2,528	5,233	7
TOTAL.....	100,435	470,334	1,894,583	56,849	91,391	428,618	1,658,457	53,559

TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1983 TAXATION YEAR (All money figures in thousands of dollars)

		QUEBEC QUÉBEC				ONTARIO			
		Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	83,837	17,317	22,328	46,556	87,056	45,760	51,470	51,870
\$ 2,000 to-à	3,000.....	8,793	15,929	21,688	6,462	16,186	33,109	39,707	10,670
3,000 to-à	4,000.....	9,025	21,740	31,470	5,917	12,348	32,730	43,188	7,360
4,000 to-à	5,000.....	10,212	29,322	45,940	6,023	11,665	37,172	52,556	6,890
5,000 to-à	6,000.....	9,572	32,137	52,976	5,465	11,520	42,809	63,365	7,350
6,000 to-à	7,000.....	10,011	37,672	64,931	5,589	11,658	50,336	75,975	7,050
7,000 to-à	8,000.....	11,737	47,763	87,897	6,634	12,398	58,376	93,329	7,550
8,000 to-à	9,000.....	12,522	48,870	106,309	7,796	14,145	68,514	120,088	8,250
9,000 to-à	10,000.....	14,103	68,991	134,202	7,694	15,493	80,402	147,287	9,070
10,000 to-à	11,000.....	14,706	68,178	154,718	9,318	17,849	92,297	187,609	10,420
11,000 to-à	12,000.....	16,765	74,155	193,056	10,174	18,054	102,357	207,699	11,490
12,000 to-à	13,000.....	17,664	84,779	221,067	10,356	21,330	118,078	266,743	13,890
13,000 to-à	14,000.....	17,980	88,050	243,056	11,055	20,300	138,133	273,856	12,340
14,000 to-à	15,000.....	18,827	103,073	273,509	11,738	22,839	154,715	331,182	13,800
15,000 to-à	16,000.....	18,936	101,104	293,368	11,606	21,999	151,269	341,069	13,450
16,000 to-à	17,000.....	20,819	107,461	344,216	12,453	24,563	178,012	405,437	15,080
17,000 to-à	18,000.....	21,632	105,502	378,685	12,597	22,394	172,591	391,900	13,650
18,000 to-à	19,000.....	21,813	126,394	403,501	12,938	24,528	172,069	453,498	15,140
19,000 to-à	20,000.....	22,850	130,936	445,642	13,697	24,663	178,952	480,696	15,090
20,000 to-à	21,000.....	22,791	129,301	467,272	13,817	25,638	193,348	525,447	15,910
21,000 to-à	22,000.....	22,465	127,084	483,087	13,911	24,932	162,726	536,560	15,520
22,000 to-à	23,000.....	25,144	145,513	565,766	15,435	26,299	176,365	591,960	15,860
23,000 to-à	24,000.....	22,621	131,304	531,858	13,803	26,361	170,541	619,057	16,700
24,000 to-à	25,000.....	24,287	138,289	595,076	15,073	28,497	185,141	698,146	17,810
25,000 to-à	26,000.....	23,470	142,846	598,610	14,552	31,094	199,630	793,088	20,310
Under									
Moins de	26,000.....	502,582	2,123,711	6,760,226	300,660	573,809	2,995,431	7,790,911	352,640
26,000 to-à	28,000.....	43,103	267,671	1,161,366	25,381	60,912	412,459	1,643,203	36,380
28,000 to-à	30,000.....	42,796	275,083	1,242,562	20,022	58,988	402,904	1,711,331	29,750
30,000 to-à	32,000.....	36,130	228,220	1,118,379	14,706	55,799	421,375	1,728,788	23,170
32,000 to-à	34,000.....	27,164	197,912	893,750	9,724	44,204	312,818	1,453,695	16,490
34,000 to-à	36,000.....	17,762	113,429	619,620	6,436	31,067	230,752	1,087,855	11,680
36,000 to-à	38,000.....	15,646	115,164	577,621	4,994	26,520	196,728	980,589	7,640
38,000 to-à	40,000.....	11,581	92,189	451,104	2,206	24,590	208,363	957,822	4,500
40,000 to-à	42,000.....	2,964	17,422	121,264	972	5,971	47,213	244,604	2,180
42,000 to-à	46,000.....	4,120	33,182	180,061	1,174	9,867	84,600	432,630	2,140
46,000 to-à	50,000.....	1,301	13,894	61,196	215	2,756	24,258	129,479	520
50,000 and over-et plus.....		355	3,898	18,500	53	547	6,043	29,427	140
TOTAL.....		705,504	3,481,774	13,205,649	386,543	895,030	5,342,945	18,190,334	487,270

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



TABLEAU 18 (SUITE)

# CRÉDIT D'IMPÔT POUR ENFANTS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE LA FAMILLE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
der		\$	\$	\$		\$	\$	\$
oins de \$ 2,000.....	11,272	5,187	6,801	7,993	12,083	5,899	6,836	9,680
2,000 to-à 3,000.....	1,528	3,013	3,678	1,136	2,291	3,668	5,568	2,412
3,000 to-à 4,000.....	2,227	5,687	7,834	1,442	1,440	3,046	5,059	1,059
4,000 to-à 5,000.....	1,253	4,090	5,597	979	1,473	4,942	6,659	1,030
5,000 to-à 6,000.....	1,143	3,127	6,241	924	1,574	5,044	8,666	1,143
6,000 to-à 7,000.....	1,561	6,826	10,138	932	1,721	5,588	11,266	1,098
7,000 to-à 8,000.....	1,716	7,783	12,789	1,178	1,654	6,414	12,421	1,105
8,000 to-à 9,000.....	2,496	10,658	21,040	1,691	1,965	7,131	16,804	1,343
9,000 to-à 10,000.....	2,531	13,771	24,018	1,546	2,084	7,737	19,743	1,332
10,000 to-à 11,000.....	2,618	10,961	27,554	1,729	2,073	9,610	21,774	1,219
11,000 to-à 12,000.....	3,554	14,676	40,922	2,189	2,968	14,013	34,192	1,965
12,000 to-à 13,000.....	3,962	19,747	49,561	2,682	3,635	15,127	45,262	2,171
13,000 to-à 14,000.....	3,633	22,289	49,049	2,684	3,154	15,831	42,764	2,358
14,000 to-à 15,000.....	3,153	23,490	45,754	1,893	2,601	12,112	37,754	1,679
15,000 to-à 16,000.....	3,060	20,559	47,313	2,145	3,362	19,435	52,204	2,226
16,000 to-à 17,000.....	2,701	15,413	44,653	2,024	2,968	21,191	48,833	1,833
17,000 to-à 18,000.....	3,523	23,858	61,721	2,082	2,913	24,226	50,959	1,770
18,000 to-à 19,000.....	2,361	12,675	43,719	1,570	3,119	19,128	57,743	2,384
19,000 to-à 20,000.....	2,442	14,788	47,633	1,539	3,213	21,178	62,486	2,169
20,000 to-à 21,000.....	3,082	20,137	63,087	2,044	2,147	14,062	44,076	1,453
21,000 to-à 22,000.....	3,471	22,314	74,570	2,162	2,250	16,611	48,337	1,404
22,000 to-à 23,000.....	3,106	20,905	69,993	2,098	2,869	18,261	64,527	2,073
23,000 to-à 24,000.....	3,068	14,130	72,329	2,217	3,022	15,443	70,937	2,255
24,000 to-à 25,000.....	3,932	19,972	96,592	2,941	2,939	22,900	71,979	1,970
25,000 to-à 26,000.....	3,517	25,657	89,377	2,327	2,807	17,469	71,376	1,941
der								
oins de 26,000.....	76,910	361,716	1,021,967	52,149	72,325	326,066	918,223	51,072
26,000 to-à 28,000.....	5,581	41,370	150,402	3,659	6,129	35,677	165,261	4,131
28,000 to-à 30,000.....	5,554	42,046	161,324	3,167	5,721	35,767	165,851	3,308
30,000 to-à 32,000.....	6,653	43,450	205,907	2,911	5,342	39,023	165,838	2,348
32,000 to-à 34,000.....	6,160	44,707	202,862	2,572	4,493	30,365	147,550	1,998
34,000 to-à 36,000.....	2,272	12,402	79,542	911	3,243	15,893	113,464	1,534
36,000 to-à 38,000.....	3,024	21,546	111,561	1,057	2,966	23,045	110,214	1,122
38,000 to-à 40,000.....	2,317	19,085	90,144	401	3,001	20,214	117,103	717
40,000 to-à 42,000.....	553	4,122	22,633	200	935	7,961	38,299	313
42,000 to-à 44,000.....	804	8,218	35,102	180	1,724	13,703	75,777	396
44,000 to-à 46,000.....	206	1,151	9,695	24	259	2,423	12,485	73
46,000 to-à 48,000.....	157	2,209	8,964	27	186	997	9,699	32
48,000 and over-plus.....								
TOTAL.....	110,191	602,021	2,100,102	67,259	106,324	551,135	2,039,764	67,045

TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1983 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA COLOMBIE-BRITANNIQUE			
	Number <i>Nombre</i>	Total Filer Net Income <i>Total du revenu net du déclarant</i>	Total Family Net Income <i>Total du revenu net de la famille</i>	Total Credit <i>Total du crédit</i>	Number <i>Nombre</i>	Total Filer Net Income <i>Total du revenu net du déclarant</i>	Total Family Net Income <i>Total du revenu net de la famille</i>	Total Credit <i>Total du crédit</i>
Under		\$	\$	\$		\$	\$	\$
<i>Moins de</i> \$ 2,000.....	21,795	7,855	9,253	15,174	29,427	9,611	11,934	18,364
\$ 2,000 to-à 3,000.....	3,024	5,590	7,603	2,587	4,210	7,980	10,644	2,623
3,000 to-à 4,000.....	3,243	7,852	11,562	2,139	4,528	12,684	15,848	2,951
4,000 to-à 5,000.....	2,447	8,107	10,854	1,386	2,987	10,819	13,646	1,770
5,000 to-à 6,000.....	3,111	11,277	17,001	1,977	2,800	12,625	15,386	1,652
6,000 to-à 7,000.....	2,651	10,574	17,193	1,500	2,989	12,043	19,387	1,771
7,000 to-à 8,000.....	3,320	14,871	24,845	2,245	3,566	16,178	26,512	1,891
8,000 to-à 9,000.....	3,368	15,235	28,611	2,075	3,916	21,833	33,206	2,223
9,000 to-à 10,000.....	3,494	17,008	33,222	2,091	5,622	33,154	53,362	3,203
10,000 to-à 11,000.....	4,335	21,651	45,374	2,646	4,740	23,711	49,874	3,062
11,000 to-à 12,000.....	4,846	23,806	55,661	3,149	6,299	36,810	72,754	3,896
12,000 to-à 13,000.....	5,647	26,567	70,515	3,434	5,578	34,213	69,592	3,316
13,000 to-à 14,000.....	5,553	35,606	74,937	3,726	5,860	39,685	78,742	3,784
14,000 to-à 15,000.....	6,410	30,775	92,845	4,193	6,152	44,598	89,091	3,788
15,000 to-à 16,000.....	6,826	59,602	105,965	4,457	6,462	52,076	100,347	4,009
16,000 to-à 17,000.....	5,445	42,093	89,920	3,757	6,421	46,684	106,027	3,931
17,000 to-à 18,000.....	5,413	47,198	94,641	3,651	6,038	51,671	105,622	3,420
18,000 to-à 19,000.....	4,930	43,547	90,845	3,183	6,129	51,906	113,386	3,915
19,000 to-à 20,000.....	6,048	54,039	117,949	3,945	7,192	61,386	140,291	4,433
20,000 to-à 21,000.....	5,269	45,714	108,009	3,300	6,770	51,732	138,481	4,192
21,000 to-à 22,000.....	5,705	47,270	122,673	3,571	6,855	51,285	147,046	4,422
22,000 to-à 23,000.....	6,120	51,195	137,766	3,892	6,360	49,531	142,860	4,030
23,000 to-à 24,000.....	6,570	51,846	154,685	4,145	7,166	51,260	168,467	4,620
24,000 to-à 25,000.....	6,056	37,925	148,336	3,885	6,647	50,563	163,213	4,397
25,000 to-à 26,000.....	6,572	47,441	167,512	4,391	6,750	50,651	172,368	4,365
Under								
<i>Moins de</i> 26,000.....	138,198	764,643	1,837,775	90,498	161,464	884,687	2,058,088	100,028
26,000 to-à 28,000.....	11,323	89,660	305,514	7,280	16,004	107,256	431,640	9,485
28,000 to-à 30,000.....	12,301	92,191	356,796	6,439	15,802	97,290	458,354	8,860
30,000 to-à 32,000.....	12,173	96,431	377,368	5,482	15,836	106,376	490,438	7,043
32,000 to-à 34,000.....	9,952	63,515	327,135	3,724	13,084	84,394	430,940	5,193
34,000 to-à 36,000.....	7,313	54,181	256,352	2,890	9,638	62,463	336,664	3,594
36,000 to-à 38,000.....	7,812	63,379	289,350	2,425	9,403	60,422	347,136	2,642
38,000 to-à 40,000.....	6,186	43,781	240,558	1,278	6,053	45,983	235,889	1,190
40,000 to-à 42,000.....	1,953	16,229	80,043	819	1,926	6,422	78,695	756
42,000 to-à 46,000.....	2,507	20,250	110,570	558	3,103	25,111	135,667	822
46,000 to-à 50,000.....	1,081	8,927	51,431	290	675	8,578	32,176	85
50,000 and over- <i>et plus</i> .....	302	2,143	15,622	48	118	561	5,994	24
TOTAL.....	211,101	1,315,332	4,248,513	121,731	253,106	1,489,542	5,041,683	139,720

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication du tableau et de tous les postes qui le composent.



TABLEAU 18 (SUITE)

CRÉDIT D'IMPÔT POUR ENFANTS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU  
NET DE LA FAMILLE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

YUKON					NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST			
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit		Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
nder		\$	\$	\$		\$	\$	\$
oins de \$ 2,000.....	331	163	181	215	881	588	644	619
2,000 to-à 3,000.....	58	125	142	32	243	400	579	257
3,000 to-à 4,000.....	36	136	136	18	221	314	755	144
4,000 to-à 5,000.....	36	109	160	22	173	516	788	150
5,000 to-à 6,000.....	25	106	133	19	184	721	966	137
6,000 to-à 7,000.....	59	311	386	21	184	813	1,189	144
7,000 to-à 8,000.....	70	371	526	46	187	1,048	1,409	116
8,000 to-à 9,000.....	51	347	431	24	104	308	881	96
9,000 to-à 10,000.....	36	174	336	19	122	801	1,141	89
10,000 to-à 11,000.....	39	255	403	19	187	1,232	1,957	160
11,000 to-à 12,000.....	45	361	527	19	113	721	1,305	139
12,000 to-à 13,000.....	20	161	250	15	95	516	1,173	104
13,000 to-à 14,000.....	71	702	949	54	171	1,163	2,317	159
14,000 to-à 15,000.....	32	337	463	24	115	999	1,657	71
15,000 to-à 16,000.....	30	214	469	23	178	1,271	2,767	92
16,000 to-à 17,000.....	43	338	710	16	162	721	2,676	133
17,000 to-à 18,000.....	43	619	750	21	236	1,702	4,130	223
18,000 to-à 19,000.....	92	1,226	1,698	46	230	1,520	4,260	190
19,000 to-à 20,000.....	103	1,141	2,003	61	151	832	2,947	166
20,000 to-à 21,000.....	58	601	1,184	24	258	1,840	5,298	240
21,000 to-à 22,000.....	30	279	646	22	205	1,943	4,396	145
22,000 to-à 23,000.....	33	550	738	20	204	1,437	4,580	243
23,000 to-à 24,000.....	82	895	1,932	62	175	2,050	4,114	180
24,000 to-à 25,000.....	64	988	1,558	32	73	639	1,788	79
25,000 to-à 26,000.....	49	514	1,254	32	191	1,630	4,867	166
nder								
oins de 26,000.....	1,536	11,023	17,969	905	5,043	25,724	58,583	4,242
26,000 to-à 28,000.....	159	1,968	4,277	102	172	998	4,627	100
28,000 to-à 30,000.....	154	1,537	4,494	74	309	3,416	8,972	226
30,000 to-à 32,000.....	159	1,830	4,920	67	292	2,521	9,086	169
32,000 to-à 34,000.....	107	1,089	3,522	37	188	2,008	6,137	98
34,000 to-à 36,000.....	123	688	4,293	46	276	2,199	9,750	86
36,000 to-à 38,000.....	31	76	1,142	5	100	909	3,691	43
38,000 to-à 40,000.....	64	217	2,511	12	127	1,320	4,864	32
40,000 to-à 42,000.....	29	378	1,195	9	24	13	982	30
42,000 to-à 46,000.....	29	147	1,261	8	141	822	6,223	56
46,000 to-à 50,000.....	27	227	1,294	8				
50,000 and over-et plus.....					13	154	670	9
TOTAL.....	2,418	19,180	46,878	1,273	6,689	40,154	113,770	5,092

TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1983 TAXATION YEAR (All money figures in thousands of dollars)

		OUTSIDE CANADA HORS DU CANADA				GRAND TOTAL TOTAL GLOBAL			
		Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
Under			\$	\$	\$		\$	\$	\$
Moins de	\$ 2,000.....	68	53	96	70	276,446	104,767	123,614	169,234
\$ 2,000 to-à	3,000.....	34	79	79	35	40,854	78,367	100,847	29,267
	3,000 to-à 4,000.....					37,107	93,227	129,966	23,642
	4,000 to-à 5,000.....					33,883	105,938	152,629	20,401
	5,000 to-à 6,000.....					34,114	119,882	187,751	21,007
	6,000 to-à 7,000.....					35,923	142,581	233,490	20,876
	7,000 to-à 8,000.....					39,780	168,055	298,360	24,009
	8,000 to-à 9,000.....	68	25	559	47	44,802	193,523	380,693	27,333
	9,000 to-à 10,000.....	21	44	192	19	49,929	242,883	474,391	29,223
	10,000 to-à 11,000.....	35	168	365	24	54,073	255,668	568,299	33,191
	11,000 to-à 12,000.....	103	425	1,190	59	60,673	295,068	698,802	38,032
	12,000 to-à 13,000.....					67,205	333,970	839,939	41,842
	13,000 to-à 14,000.....	104	62	1,379	94	65,786	375,242	887,872	41,943
	14,000 to-à 15,000.....	35	492	501	13	69,451	403,212	1,007,540	43,320
	15,000 to-à 16,000.....					69,621	435,926	1,079,407	43,902
	16,000 to-à 17,000.....	104	49	1,725	60	72,484	458,525	1,196,911	45,551
	17,000 to-à 18,000.....	72	52	1,290	60	71,122	467,215	1,244,594	43,409
	18,000 to-à 19,000.....	18	191	334	17	73,601	472,623	1,361,021	46,160
	19,000 to-à 20,000.....	17	132	324	6	76,508	508,793	1,491,813	47,606
	20,000 to-à 21,000.....	74	109	1,509	50	76,857	509,894	1,575,144	48,160
	21,000 to-à 22,000.....	122	32	2,623	59	75,501	472,773	1,623,384	47,171
	22,000 to-à 23,000.....	139	1	3,082	119	79,526	512,053	1,789,331	49,667
	23,000 to-à 24,000.....	89	27	2,097	35	77,366	486,159	1,818,538	49,331
	24,000 to-à 25,000.....	292	737	7,162	183	81,155	499,679	1,988,831	51,838
	25,000 to-à 26,000.....	160	21	4,078	104	83,464	531,149	2,127,948	54,064
Under									
Moins de	26,000.....	1,569	2,766	28,742	1,061	1,747,231	8,267,176	23,381,117	1,090,179
	26,000 to-à 28,000.....	369	849	9,912	217	158,704	1,053,228	4,279,107	96,401
	28,000 to-à 30,000.....	287	1,166	8,257	127	155,869	1,050,081	4,522,331	79,101
	30,000 to-à 32,000.....	237	1,368	7,327	109	146,158	1,036,271	4,528,006	61,689
	32,000 to-à 34,000.....	214	967	7,027	88	114,925	803,311	3,780,621	43,831
	34,000 to-à 36,000.....	114	229	4,014	41	78,434	540,403	2,743,349	29,752
	36,000 to-à 38,000.....	96	267	3,603	26	70,903	531,592	2,620,814	21,579
	38,000 to-à 40,000.....	215	1,434	8,377	47	57,994	465,712	2,258,443	11,148
	40,000 to-à 42,000.....	37	11	1,486	13	15,430	108,795	631,871	5,709
	42,000 to-à 46,000.....	74	115	3,146	17	24,060	203,199	1,054,305	5,665
	46,000 to-à 50,000.....					6,907	63,743	326,626	1,396
	50,000 and over-et plus.....					1,909	20,371	101,000	378
TOTAL.....		3,212	9,171	81,892	1,747	2,578,524	14,143,884	50,227,590	1,446,827

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de tableau et de tous les postes qui le composent.



## **Part 2**

Description of Tables  
Geographic Statistics

## **Description of Tables in Part 2**

## **Partie 2**

Description des tableaux  
statistiques géographiques

## **Description des tableaux de la partie 2**





## Description of Tables in Part 2

In Part 2 all data presented are derived from the Universe of taxfilers rather than from a sample of any kind. Both tables included here are tabulated from what is known as the Locality Code Statistics File. This file is developed in the following manner:

As each income tax return is processed in one of the Taxation Centres, a computer generated code delineating the geographical area of the return is assigned to it. This code is assigned by matching the address to an exhaustive list of place names and associated codes which are based on the 1981 Census standard geographic definitions. In certain instances small groups of towns or rural areas are assigned to one code as the population of each individual place is too small to consider separately. Rural addresses are coded to the locality providing postal service to it. For example, R.R.1, Renfrew is assigned to the code which delineates Renfrew. In addition, where post offices of one town serve another town as well, both towns are coded in the same manner, as the assignment is based on the mailing address. This problem is particularly evident when looking at the subdivisions of Toronto, Montreal and Vancouver in Table 1. As all tabulations are based on these locality codes, it is not possible to generate statistics on a single village if its returns have been included with a group of villages under one code. If a taxfiler's return was completed by a firm involved in tax discounting, the mailing address on the return may be the address of the firm instead of the taxfiler's. This is the case with several firms which re-label discounted returns in order to indicate where the department should send the refund cheques. In some cases, the address of the discounting firm is significantly different from the taxpayer's address.

Thus, because of the methodology used in this data collection process, the statistics produced may deviate somewhat from the actual, or seem inflated in certain areas and deflated in others in relation to the actual population.

Some of the cities and towns shown in the Geographic Tables may also have been included in Table 5 of Part 1. However the figures will probably vary somewhat as those in Table 5 were derived from the statistical sample while those in these tables are derived from the universe.

**TABLE 1 — ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES**

In this table, data on taxable and all returns are tabulated for counties, census divisions, and selected localities. Total wages, salaries and commissions from employment, total income and the number of returns are shown for both taxable returns and all returns in each locality. Total tax payable is included with taxable return information. A distribution by income range, of the number of all returns is also tabulated for each area. The figures for each county or census division include the figures for each of the selected localities which appear immediately beneath the county or census division figures. Selected

## Description des tableaux de la partie 2

Dans la partie 2, toutes les données découlent de l'univers de tous les contribuables ayant produit une déclaration et non d'un échantillon précis. Les deux tableaux figurant ici ont été dressés d'après ce que nous appelons le fichier des statistiques de code de localité. Voici comment est constitué ce fichier:

Au fur et à mesure que les déclarations d'impôt sont traitées dans un centre fiscal, l'ordinateur attribue un code à chaque déclaration suivant sa région géographique déterminée. Ce code est attribué par rapprochement de l'adresse et d'une liste exhaustive de noms d'endroits et des codes connexes, d'après les définitions géographiques types du recensement de 1981. Dans certains cas, le même code est attribué à de petits groupes de villes ou de régions rurales lorsque la population de chacun des endroits est trop petite pour être considérée séparément. Les adresses rurales sont codées suivant la localité qui leur fournit le service postal. Par exemple, le code qui délimite Renfrew est attribué à l'adresse R.R.1, Renfrew. De plus, si les bureaux de poste d'une ville desservent aussi une autre ville, les deux villes sont codées de la même manière puisque l'attribution du code se fait d'après l'adresse postale. Ce problème est particulièrement évident dans les subdivisions de Toronto, Montréal et Vancouver dans le tableau 1. Étant donné que tous les tableaux découlent de ces codes de localité, il n'est pas possible de rassembler les statistiques d'une seule ville si les déclarations des contribuables de cette ville ont été réunies à celles d'un groupe de villes sous un même code. Si la déclaration d'un contribuable a été remplie par une entreprise qui offre l'achat de remboursements d'impôt, il est possible que l'adresse postale de la déclaration soit celle de l'entreprise plutôt que celle du contribuable. Ceci se produit avec plusieurs entreprises qui substituent l'adresse des déclarations escomptées par la leur afin d'indiquer l'endroit où le ministère doit poster le chèque de remboursement. Dans certains cas, l'adresse de l'entreprise diffère considérablement de celle du contribuable.

Ainsi, à cause de la méthodologie utilisée dans la collecte des données, les statistiques varient quelque peu des données réelles, ou semblent, dans certaines régions, supérieures ou inférieures à la population réelle.

Certaines des grandes et petites villes indiquées dans les tableaux géographiques peuvent également être comprises dans le tableau 5 de la partie 1. Cependant, les données varient probablement un peu, étant donné que celles du tableau 5 découlent d'un échantillonnage statistique tandis que celles des présents tableaux découlent de l'univers de l'enquête statistique.

**TABEAU 1 — TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI**

Dans ce tableau, les données sur les déclarations imposables et toutes les déclarations sont analysées par comté, divisions de recensement et endroit choisi. Le total des salaires, traitements et commissions d'emploi, le revenu total et le nombre de déclarations sont indiqués dans chaque région, pour les déclarations imposables et pour toutes les déclarations. L'information relative aux déclarations imposables comprend également l'impôt total à payer. Aussi, pour chaque région, on décompose le nombre total de toutes les déclarations par catégorie de revenu. Les chiffres relatifs à chaque comté ou division de recensement comprennent les chiffres visant chacune des localités choisies à

localities are defined as cities or towns in accordance with definitions employed in the 1981 Census.

Income and tax data on a number of additional cities and towns not covered in this table are shown in Table 2 of this Part.

**TABLE 2 — ADDITIONAL LOCALITIES NOT  
TABULATED ELSEWHERE**

The additional localities shown in this table are not tabulated in Summary Table 1 of Part 1 or Table 1 of this Part. The number of returns, average income and total income are shown for both taxable returns and all returns. Total tax payable is included with all return information.

l'intérieur du secteur qui sont indiquées immédiatement au-dessous des chiffres relatifs au comté ou à la division de recensement. Les endroits choisis sont désignés comme étant des grandes ou petites villes en conformité des définitions employées dans le recensement de 1981.

On trouvera, au tableau 2 de cette partie, des données concernant le revenu et l'impôt dans le cas de certaines autres villes non comprises dans ce tableau.

**TABLEAU 2 — AUTRES LOCALITÉS NON  
COMPRISES DANS LES AUTRES  
TABLEAUX**

On trouve dans ce tableau certaines localités qui ne sont pas comprises dans le tableau récapitulatif 1 de la partie 1 ou dans le tableau 1 de la partie 2. Le nombre de déclarations, le revenu moyen et le revenu total sont indiqués pour les déclarations imposables et pour toutes les déclarations. L'information relative à toutes les déclarations comprend également l'impôt total payable.



## **Geographic Statistics**

All statistics in this section are derived from the universe rather than a sample.

Money figures may not add to total due to rounding.

## **Statistiques géographiques**

Toutes les statistiques de cette section sont tirées de l'univers des déclarations plutôt que d'un échantillon.

Les montants en dollars ayant été arrondis, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

TABLE 1

# ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traite. et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traite. et comm. d'emploi	Revenu total
<b>Newfoundland — Terre-Neuve</b>								
Division 1 .....	1	93,952	1,359,457	1,751,103	298,331	129,460	1,395,860	1,837,560
St. John's .....	2	42,344	704,235	906,531	169,814	55,801	721,036	943,036
Division 2 .....	3	9,308	116,928	151,701	21,649	15,075	120,767	163,190
Division 3 .....	4	8,383	91,580	131,102	17,167	13,236	94,502	139,800
Division 4 .....	5	7,920	93,744	125,194	17,932	13,609	97,605	136,740
Division 5 .....	6	16,536	230,099	299,645	46,949	24,952	236,852	317,150
Division 6 .....	7	11,048	164,379	210,542	34,448	15,954	168,643	221,640
Division 7 .....	8	15,395	246,835	304,182	50,419	22,453	252,844	318,570
Division 8 .....	9	13,786	139,268	199,621	25,864	22,398	145,409	218,140
Division 9 .....	10	15,877	146,065	222,182	26,422	27,104	154,012	245,810
Division 10 .....	11	10,353	82,368	131,394	16,208	14,714	86,459	141,920
Division 10 (Labrador) .....	12	10,740	194,940	223,983	40,880	15,357	198,735	231,780
<b>Total, Newfoundland — Terre-Neuve .....</b>	<b>13</b>	<b>202,250</b>	<b>2,701,283</b>	<b>3,540,107</b>	<b>561,819</b>	<b>298,358</b>	<b>2,783,046</b>	<b>3,750,700</b>
<b>Prince Edward Island — Île-du-Prince-Édouard</b>								
Kings .....	14	7,357	61,289	107,752	13,356	9,940	64,423	114,200
Prince .....	15	17,745	183,759	274,388	34,920	24,395	191,130	291,520
Queens .....	16	26,151	341,180	467,745	69,285	35,311	352,955	493,220
Charlottetown .....	17	14,238	196,798	271,239	42,553	19,021	203,344	285,310
<b>Total, P.E.I. — Î.-P.-É. ....</b>	<b>18</b>	<b>51,253</b>	<b>586,228</b>	<b>849,885</b>	<b>117,560</b>	<b>69,646</b>	<b>608,508</b>	<b>899,080</b>
<b>Nova Scotia — Nouvelle-Écosse</b>								
Annapolis .....	19	6,417	85,522	127,534	19,211	11,438	93,295	147,520
Antigonish .....	20	5,590	87,438	115,317	19,039	9,642	94,187	129,910
Cape Breton/Cap Breton .....	21	37,988	621,042	788,065	132,436	66,775	664,128	894,200
Sydney and/et Glace Bay .....	22	20,338	337,469	432,281	74,217	35,949	360,965	491,000
Colchester .....	23	15,263	226,127	307,064	49,545	25,245	242,499	346,300
Truro .....	24	9,854	150,631	206,323	34,616	15,719	161,207	230,410
Cumberland .....	25	10,178	142,630	197,656	30,481	18,852	156,347	232,400
Amherst .....	26	4,403	65,205	89,902	14,304	7,634	70,707	103,600
Digby .....	27	6,661	75,393	120,455	17,766	12,354	84,899	143,000
Guysborough .....	28	3,602	44,854	64,083	9,646	6,719	49,173	75,200
Halifax .....	29	124,134	2,311,659	2,918,939	538,332	180,628	2,416,691	3,136,510
Dartmouth .....	30	34,296	681,510	810,271	149,880	49,246	710,152	862,600
Halifax .....	31	52,724	929,996	1,281,227	242,065	75,270	976,772	1,386,000
Hants .....	32	12,781	203,713	255,094	40,527	21,655	216,179	285,500
Inverness .....	33	6,703	100,287	134,986	22,410	11,774	108,194	153,200
Kings .....	34	16,199	244,931	334,680	53,079	27,473	264,548	379,200
Lunenburg .....	35	14,657	205,865	305,111	50,007	24,913	219,765	343,700
Pictou .....	36	17,232	276,771	357,257	57,666	29,860	295,059	404,600
New Glasgow .....	37	5,640	91,154	122,332	20,738	10,035	98,025	140,200
Queens .....	38	4,308	64,715	92,642	15,793	7,600	69,375	105,200
Richmond .....	39	2,978	45,524	58,510	9,303	5,885	49,185	68,200
Shelburne .....	40	6,010	65,712	114,430	17,354	10,023	70,960	129,000
Victoria .....	41	2,326	25,510	39,374	5,726	4,171	28,340	46,600
Yarmouth .....	42	8,801	106,317	172,064	27,497	15,267	116,267	196,900
<b>Total, Nova Scotia — Nouvelle-Écosse .....</b>	<b>43</b>	<b>301,828</b>	<b>4,934,009</b>	<b>6,503,261</b>	<b>1,115,819</b>	<b>490,274</b>	<b>5,239,092</b>	<b>7,218,000</b>
<b>New Brunswick — Nouveau-Brunswick</b>								
Albert .....	44	7,981	138,243	169,735	29,020	10,862	141,106	176,300
Carleton .....	45	9,233	109,188	150,921	20,566	14,166	114,318	164,100
Charlotte .....	46	11,198	123,503	186,786	26,223	15,962	127,910	201,200
Gloucester .....	47	34,511	397,723	571,679	90,586	48,450	409,964	601,200
Kent .....	48	11,579	105,809	157,310	20,321	16,230	109,770	169,300
Kings .....	49	19,366	320,928	414,636	71,300	27,329	327,969	433,300
Madawaska .....	50	13,012	165,694	220,213	33,388	18,961	171,480	235,000
Edmundston .....	51	6,591	93,711	125,084	20,674	9,377	96,564	132,600
Northumberland .....	52	19,239	228,090	316,122	44,874	29,032	235,628	336,500

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E N T I A L E
der ins de 500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
21,665	12,807	14,683	12,693	10,421	9,768	15,731	10,287	8,338	7,879	5,188	1
7,840	5,053	5,062	4,714	4,077	4,393	7,718	5,008	4,105	4,175	3,656	2
3,988	1,434	1,780	1,642	1,182	944	1,416	968	777	698	246	3
3,483	1,105	1,256	1,436	1,478	994	1,245	1,054	633	423	129	4
3,830	1,639	1,789	1,302	1,017	781	1,084	782	517	622	246	5
5,609	2,605	2,602	2,128	1,916	1,741	2,665	1,802	1,499	1,750	635	6
3,140	1,629	1,551	1,275	1,230	1,233	1,790	1,235	1,093	1,275	503	7
4,822	1,973	2,021	1,824	1,565	1,424	2,485	1,864	1,804	1,857	814	8
5,517	2,648	2,969	2,576	2,142	1,579	2,164	1,168	752	664	219	9
7,407	3,386	3,719	2,978	2,555	1,681	2,290	1,242	878	719	249	10
2,459	2,185	2,927	1,943	1,419	895	1,177	692	500	411	106	11
3,434	1,398	1,608	1,163	856	684	1,109	935	1,225	2,294	651	12
62,214	31,180	35,354	29,685	24,551	20,491	31,366	20,794	16,923	17,317	8,483	13
1,408	1,182	1,485	1,409	1,127	785	1,015	607	397	354	171	14
3,873	2,701	3,340	3,069	2,488	1,971	2,616	1,660	1,259	947	471	15
5,170	3,629	4,076	3,787	3,107	2,853	4,517	2,772	1,953	2,083	1,364	16
2,612	1,936	2,155	1,917	1,644	1,498	2,422	1,514	1,103	1,252	968	17
10,451	7,512	8,901	8,265	6,722	5,609	8,148	5,039	3,609	3,384	2,006	18
2,120	1,184	1,314	1,139	1,051	888	1,199	952	694	547	350	19
1,836	1,039	1,015	874	774	745	1,015	824	557	605	358	20
3,273	6,439	6,814	6,331	5,529	4,643	6,803	6,391	4,558	4,214	1,780	21
7,038	3,538	3,655	3,407	2,904	2,468	3,707	3,451	2,369	2,281	1,131	22
4,271	2,468	2,671	2,599	2,160	2,127	3,190	2,043	1,509	1,319	888	23
2,363	1,569	1,627	1,616	1,332	1,338	2,024	1,265	954	929	702	24
3,594	2,029	2,332	2,095	1,603	1,395	2,093	1,392	897	977	445	25
1,264	775	906	826	621	591	926	631	452	403	239	26
2,374	1,424	1,683	1,415	1,270	952	1,256	734	479	483	284	27
1,423	746	848	700	645	583	694	424	261	273	122	28
24,687	14,649	15,183	14,091	13,031	14,108	23,744	18,158	15,100	16,149	11,728	29
6,858	4,037	3,921	3,607	3,391	3,540	6,071	4,838	4,462	5,065	3,456	30
8,088	6,168	6,729	6,363	5,810	6,419	10,663	7,621	5,681	6,013	5,715	31
4,379	1,977	2,018	1,904	1,838	1,731	2,688	1,990	1,298	1,258	574	32
2,176	1,371	1,447	1,174	1,016	878	1,110	760	563	859	420	33
4,854	2,719	2,906	2,546	2,351	2,240	3,443	2,263	1,556	1,519	1,076	34
4,713	2,331	2,397	2,291	2,096	1,939	2,869	2,429	1,573	1,410	865	35
5,855	2,890	2,947	2,635	2,378	2,300	3,297	2,922	2,105	1,682	849	36
1,939	1,022	1,057	931	819	715	1,090	906	625	542	389	37
1,491	731	784	701	653	543	823	613	438	504	319	38
1,393	683	704	500	432	414	592	394	270	387	116	39
1,781	936	1,183	1,033	937	890	1,239	843	492	462	227	40
640	548	701	489	421	306	397	270	163	172	64	41
2,817	1,507	1,784	1,638	1,408	1,354	1,792	1,056	695	735	481	42
83,677	45,671	48,731	44,155	39,593	38,036	58,244	44,458	33,208	33,555	20,946	43
1,844	955	916	836	742	761	1,240	939	942	1,024	663	44
2,892	1,568	1,688	1,610	1,364	1,120	1,644	893	544	566	277	45
2,618	1,666	1,957	1,812	1,596	1,480	1,768	1,153	717	805	390	46
9,310	5,062	6,173	5,637	4,601	3,739	4,616	2,647	2,256	3,090	1,319	47
2,776	1,928	2,667	1,871	1,891	1,355	1,695	898	535	492	122	48
5,290	2,194	2,279	2,065	2,010	1,836	3,240	2,419	1,928	2,463	1,605	49
3,717	2,048	2,329	1,913	1,669	1,481	2,014	1,184	957	1,193	456	50
1,706	933	1,060	885	775	666	985	613	622	781	351	51
6,590	2,937	3,178	2,816	2,673	2,113	3,324	2,031	1,483	1,424	463	52

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	P O T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total
New Brunswick—(Concluded)—Nouveau-Brunswick—(Fin)								
Queens .....	53	4,460	53,474	73,134	9,947	6,939	55,537	79,161
Restigouche .....	54	15,229	213,892	278,599	43,938	22,508	219,652	294,707
Campbellton .....	55	5,185	69,822	93,881	14,774	7,400	71,860	99,624
Saint John .....	56	37,264	552,553	742,484	121,594	51,613	567,378	780,341
Saint John .....	57	36,325	538,482	724,735	118,888	50,194	552,958	761,615
Sunbury .....	58	6,898	111,274	129,623	19,690	9,316	113,555	134,157
Victoria .....	59	8,024	86,813	123,237	16,230	12,619	91,076	133,676
Westmorland .....	60	51,123	711,577	950,370	152,647	70,411	730,849	1,002,877
Moncton .....	61	31,418	461,873	617,567	103,442	43,431	474,555	651,292
York .....	62	35,126	549,627	716,614	120,684	47,861	564,377	751,069
Fredericton .....	63	28,102	454,094	591,762	102,164	37,333	465,819	617,667
Total, New Brunswick — Nouveau-Brunswick . . .	64	284,243	3,868,388	5,201,462	821,007	402,259	3,980,569	5,493,276
Quebec—Québec								
Abitibi .....	65	33,020	576,299	701,444	75,295	54,444	605,880	771,140
Argenteuil .....	66	10,881	161,330	218,099	22,018	18,838	170,532	249,717
La Chute .....	67	4,645	69,971	94,207	9,508	7,908	73,876	106,957
Arthabaska .....	68	20,513	291,809	398,928	39,105	34,004	309,950	454,333
Bagot .....	69	9,779	133,116	177,964	16,699	16,255	142,170	205,889
Beauce .....	70	24,962	359,283	472,472	45,488	41,987	383,815	541,220
Beauharnois .....	71	20,881	361,032	444,039	47,398	32,932	377,510	488,131
Salaberry-de-Valleyfield .....	72	12,075	207,089	257,416	27,506	19,019	216,711	283,090
Bellechasse .....	73	7,272	101,558	136,769	12,741	12,998	107,764	160,484
Berthier .....	74	10,969	146,270	200,403	19,081	19,145	155,971	230,842
Bonaventure .....	75	10,741	142,791	195,410	18,525	20,214	154,731	227,934
Brome .....	76	5,885	87,113	122,742	12,962	9,938	92,025	139,753
Chambly .....	77	124,464	2,423,567	2,898,211	337,726	179,237	2,508,115	3,086,917
Chambly .....	78	5,239	98,179	116,328	12,767	7,639	101,835	124,275
Longueuil .....	79	49,193	872,550	1,037,472	112,900	73,044	908,224	1,118,780
Champlain .....	80	43,643	718,843	911,811	93,720	71,118	754,531	1,011,824
Cap-de-la-Madeleine .....	81	12,008	206,739	254,170	26,633	19,097	216,740	279,380
Grand'Mère .....	82	5,447	85,386	114,661	11,815	8,891	89,568	127,917
Charlevoix-Est .....	83	5,618	88,147	112,715	11,289	9,943	93,988	127,064
Charlevoix-Ouest .....	84	4,453	62,816	81,441	7,659	7,858	67,320	94,211
Châteauguay .....	85	23,986	445,432	532,138	58,725	35,607	461,760	573,646
Chicoutimi .....	86	57,846	1,108,891	1,322,847	143,937	93,742	1,156,650	1,434,545
Chicoutimi .....	87	22,564	421,689	513,480	56,834	36,084	440,886	557,512
Jonquière .....	88	20,214	410,228	483,351	53,863	31,950	425,702	521,222
Compton .....	89	6,030	82,048	110,044	9,978	11,089	89,527	131,795
Deux Montagnes .....	90	30,153	538,875	644,353	69,313	46,755	560,559	700,981
Dorchester .....	91	10,435	137,357	192,127	17,389	18,300	147,745	226,233
Drummond .....	92	24,302	363,182	468,475	45,909	39,510	384,073	528,415
Drummondville .....	93	17,109	258,154	333,438	33,220	27,104	272,595	372,341
Frontenac .....	94	8,874	103,660	145,378	12,368	14,890	112,640	171,620
Gaspé-Est .....	95	12,669	163,275	232,759	23,606	21,353	174,061	262,276
Gaspé-Ouest .....	96	4,762	63,619	86,480	8,239	9,375	69,524	102,141
Gatineau .....	97	20,566	384,383	466,639	53,402	30,807	400,606	504,163
Hull .....	98	57,025	1,069,893	1,246,225	140,237	79,609	1,108,027	1,325,964
Gatineau .....	99	32,679	639,933	723,827	81,670	45,269	660,317	764,455
Hull .....	100	24,346	429,961	522,398	58,566	34,340	447,710	561,505
Huntingdon .....	101	4,947	68,472	96,968	9,496	8,988	73,174	112,330
Iberville .....	102	8,924	135,098	172,611	17,208	14,252	142,515	194,195
Îles-de-la-Madeleine .....	103	5,213	62,385	87,249	8,778	8,055	66,809	98,735
Île-de-Montréal .....	104	738,176	12,552,584	16,946,716	1,970,557	1,073,135	13,080,225	18,381,456
Dollard-des-Ormeaux .....	105	16,361	383,348	449,323	57,063	22,178	395,151	472,010
Dorval and Dorval Island/et Île Dorval .....	106	8,099	157,535	205,865	24,589	10,888	162,054	218,610
Lachine .....	107	15,284	248,658	319,175	33,822	22,287	258,382	348,737
Lasalle .....	108	34,388	595,766	714,293	76,504	47,478	616,347	764,325
Montréal .....	109	424,278	6,619,653	9,151,546	1,017,415	632,982	6,935,369	10,054,035
North Montréal Nord .....	110	32,935	522,243	636,821	65,076	49,889	548,221	697,365
Pierrefonds .....	111	15,768	333,137	387,747	46,138	21,886	343,401	409,692
Pointe-aux-Trembles .....	112	14,686	264,388	307,282	32,951	21,363	274,331	328,677
Pointe-Claire .....	113	11,254	252,635	323,584	41,066	15,027	258,643	339,805
Saint-Laurent .....	114	27,944	479,351	649,122	74,861	39,265	499,451	700,375
St-Leonard .....	115	32,697	530,742	647,351	68,331	45,488	552,644	695,014
Verdun .....	116	23,902	396,467	502,956	55,041	36,444	411,773	551,578
Île-Jésus (Laval) .....	117	118,215	2,215,200	2,684,597	306,570	168,887	2,301,809	2,867,971

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E N T I A L E M E
Under moins de 2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
1,599	682	738	699	578	516	849	568	324	288	98	53
4,849	2,165	2,128	1,982	1,809	1,521	2,659	1,714	1,498	1,590	593	54
1,375	740	732	648	605	565	1,060	591	446	422	216	55
8,836	4,630	4,735	4,371	3,977	3,871	6,643	4,821	3,513	3,993	2,223	56
8,503	4,512	4,611	4,269	3,866	3,783	6,479	4,692	3,410	3,880	2,189	57
1,744	701	730	664	629	748	1,232	1,115	953	623	177	58
2,924	1,349	1,627	1,492	1,122	883	1,377	763	452	456	174	59
11,672	6,846	7,322	6,712	6,025	5,157	8,726	6,203	4,875	4,394	2,479	60
7,320	4,160	4,093	3,891	3,497	3,074	5,380	3,992	3,280	3,890	1,854	61
7,607	4,430	4,432	4,217	3,563	3,498	6,163	4,205	3,137	3,824	2,785	62
5,372	3,422	3,323	3,189	2,705	2,684	4,952	3,433	2,617	3,142	2,494	63
74,268	39,161	42,899	38,697	34,249	30,079	47,190	31,553	24,114	26,225	13,824	64
11,245	4,779	5,048	4,300	3,734	3,248	6,586	5,558	3,980	4,049	1,917	65
3,336	1,850	2,109	1,987	1,524	1,354	2,297	1,763	1,177	920	521	66
1,376	755	858	803	630	579	1,070	746	450	382	259	67
5,829	3,040	3,806	3,545	3,063	2,584	4,570	2,962	1,915	1,694	996	68
2,752	1,378	1,734	1,669	1,535	1,412	2,446	1,491	874	662	302	69
7,768	3,759	4,282	4,160	4,069	3,700	5,919	3,457	2,047	1,806	1,020	70
5,390	2,897	3,250	2,791	2,432	2,171	3,926	3,304	2,871	2,887	1,013	71
2,995	1,721	1,933	1,636	1,419	1,235	2,274	1,949	1,600	1,644	613	72
2,624	1,176	1,351	1,178	1,138	1,075	1,882	1,102	664	529	279	73
3,497	1,985	2,429	2,086	1,771	1,380	2,233	1,575	1,015	799	375	74
4,570	2,245	2,467	2,044	1,786	1,553	2,103	1,180	892	925	449	75
1,657	907	1,110	1,000	862	807	1,246	830	564	547	408	76
26,399	13,164	14,590	13,724	12,747	12,101	22,964	18,618	16,100	17,089	11,741	77
1,177	562	643	632	550	508	969	749	708	744	397	78
11,492	5,747	6,436	6,160	5,729	5,386	9,808	7,657	5,978	5,678	2,973	79
12,997	6,135	7,013	6,277	5,591	4,874	8,442	6,258	5,695	5,626	2,210	80
3,381	1,589	1,864	1,636	1,525	1,328	2,235	1,753	1,541	1,569	676	81
1,506	760	937	827	717	645	1,115	735	666	666	317	82
2,122	1,017	1,093	890	774	595	1,133	743	671	643	262	83
1,571	799	936	757	657	562	998	708	389	323	158	84
5,510	2,661	3,053	2,799	2,618	2,440	4,480	3,635	3,167	3,588	1,656	85
19,693	7,327	8,013	6,749	5,925	5,356	9,748	8,316	7,890	10,715	4,010	86
7,160	2,920	3,258	2,701	2,382	2,111	4,092	3,266	2,859	3,605	1,730	87
6,266	2,455	2,648	2,222	1,941	1,832	2,970	2,519	2,796	4,687	1,614	88
2,108	1,077	1,346	1,204	1,031	889	1,378	890	558	422	186	89
8,162	3,697	4,226	3,909	3,512	3,187	5,524	4,661	4,114	4,088	1,675	90
3,506	1,651	1,962	1,828	1,680	1,498	2,643	1,574	883	675	400	91
6,794	3,365	4,110	3,966	3,543	2,997	5,734	3,648	2,341	1,970	1,042	92
4,371	2,325	2,828	2,710	2,430	2,036	4,065	2,574	1,585	1,368	812	93
2,420	1,353	1,986	1,981	1,763	1,356	1,838	1,029	516	425	223	94
4,084	2,204	2,667	2,297	2,112	1,486	2,211	1,524	1,238	966	564	95
2,206	1,068	1,297	947	803	551	835	622	495	389	162	96
4,690	2,479	2,875	2,442	2,124	2,015	3,966	3,288	2,350	2,711	1,867	97
10,318	5,947	6,500	6,195	5,500	5,229	11,412	10,070	7,492	7,408	3,538	98
6,368	3,121	3,353	3,146	2,903	2,846	6,455	5,818	4,649	4,634	1,976	99
3,950	2,826	3,147	3,049	2,597	2,383	4,957	4,252	2,843	2,774	1,562	100
1,797	848	1,029	890	759	680	1,142	688	460	459	236	101
2,376	1,197	1,398	1,444	1,291	1,144	2,017	1,355	867	791	372	102
976	870	1,424	1,019	988	567	698	569	388	372	184	103
128,054	86,942	103,647	99,650	91,765	83,502	148,176	108,242	78,339	77,782	67,036	104
2,666	1,477	1,581	1,420	1,326	1,321	2,592	2,183	1,984	2,696	2,932	105
988	712	876	829	779	754	1,464	1,213	999	1,258	1,016	106
2,680	1,707	2,088	2,005	2,044	1,829	3,200	2,558	1,746	1,589	841	107
5,397	3,403	3,927	3,981	3,924	3,990	7,380	5,786	4,269	3,852	1,569	108
76,861	54,845	66,135	63,705	57,202	50,839	88,286	62,194	43,187	39,199	30,529	109
7,466	4,352	4,968	4,835	4,390	4,096	7,186	4,988	3,344	2,969	1,295	110
2,834	1,552	1,680	1,562	1,448	1,442	2,755	2,184	1,953	2,598	1,878	111
3,327	1,591	1,861	1,717	1,525	1,488	3,076	2,413	1,908	1,723	734	112
1,537	921	1,014	959	913	903	1,710	1,487	1,378	2,107	2,098	113
3,902	3,004	3,694	3,534	3,426	3,188	5,439	4,086	2,941	3,212	2,839	114
5,208	3,498	4,189	4,036	4,212	4,003	7,239	5,285	3,415	2,983	1,420	115
5,311	2,945	3,548	3,347	3,155	2,775	5,096	3,715	2,849	2,297	1,406	116
22,971	12,914	14,493	13,664	12,726	12,026	22,066	17,441	14,499	16,117	9,970	117

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	P O T E N T I A L	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites et comm. d'emploi	Revenu total
Quebec (Concluded)—Québec (Fin)								
Joliette.....	118	23,203	358,183	464,015	47,370	36,942	376,935	518,826
Joliette.....	119	9,822	153,225	202,063	21,481	15,279	160,717	225,186
Kamouraska.....	120	8,133	109,742	151,084	13,933	14,474	118,199	178,341
L'Assomption.....	121	45,106	870,950	1,017,819	114,202	66,990	900,660	1,084,189
L'Islet.....	122	6,064	77,078	107,379	9,337	11,863	84,065	129,274
Labelle.....	123	10,255	138,828	186,208	17,223	18,678	149,857	215,558
Lac-Saint-Jean Est.....	124	17,951	320,273	402,857	43,783	29,859	338,544	445,985
Lac-Saint-Jean Ouest.....	125	18,921	291,811	371,111	36,132	33,323	311,569	417,357
Laprairie.....	126	41,075	862,064	993,925	118,182	58,800	889,778	1,052,120
Lévis.....	127	38,842	714,434	869,952	96,254	57,879	740,081	937,316
Lévis.....	128	7,373	124,976	163,918	18,467	11,143	129,950	178,987
Lotbinière.....	129	9,516	131,616	178,615	16,961	17,108	140,688	209,504
Maskinongé.....	130	6,762	81,151	114,640	10,301	11,853	88,140	136,697
Matane.....	131	8,795	122,289	164,580	16,059	15,912	131,252	189,445
Matapédia.....	132	6,403	79,001	110,707	9,856	12,460	86,730	132,549
Mégantic.....	133	19,347	289,602	386,500	37,773	33,106	307,410	440,689
Thetford Mines.....	134	8,619	140,048	187,745	19,458	14,586	147,850	210,536
Missisquoi.....	135	12,488	183,906	241,832	23,891	20,452	194,861	274,765
Montcalm.....	136	9,127	130,021	173,995	16,743	16,389	138,460	202,077
Montmagny.....	137	8,146	115,964	153,308	14,530	14,209	123,656	176,328
Montmagny.....	138	4,394	67,036	87,395	8,732	7,076	70,699	97,832
Montmorency 1.....	139	8,881	151,033	186,223	19,774	14,054	157,386	204,431
Montmorency 2.....	140	2,269	39,171	51,930	5,809	3,633	40,961	57,772
Napierville.....	141	5,860	83,214	108,851	10,616	9,476	89,002	123,423
Nicolet.....	142	10,190	147,112	199,869	19,445	17,844	156,734	233,293
Papineau.....	143	12,924	201,996	257,134	26,154	21,558	212,738	289,171
Pontiac.....	144	5,310	77,977	101,284	9,809	9,794	83,766	117,548
Portneuf.....	145	23,097	377,048	471,728	46,803	37,787	394,864	526,134
Québec.....	146	187,937	3,409,291	4,332,877	494,949	275,536	3,545,935	4,662,647
Québec.....	147	71,671	1,180,322	1,582,441	174,564	107,536	1,230,394	1,730,844
Richelieu.....	148	18,430	327,521	409,395	44,558	30,339	341,212	451,581
Sorel.....	149	7,212	126,994	160,042	17,534	11,837	132,081	177,005
Richmond.....	150	13,535	210,082	271,292	26,686	22,503	221,564	307,050
Rimouski.....	151	24,305	395,981	497,051	52,206	39,653	417,410	555,709
Rimouski.....	152	11,899	211,773	263,421	29,337	18,202	221,036	288,217
Rivière-du-Loup.....	153	12,812	187,951	250,192	24,433	22,217	200,789	289,228
Rivière-du-Loup.....	154	5,970	98,217	127,474	13,435	9,525	103,244	142,359
Rouville.....	155	16,555	294,962	371,456	42,193	24,947	307,280	404,498
Saguenay.....	156	35,801	693,831	820,454	93,860	58,199	722,991	884,249
Sept-Îles.....	157	10,174	198,322	237,977	27,149	15,738	205,637	253,854
Saint-Hyacinthe.....	158	22,353	338,821	448,910	46,435	34,212	355,286	502,031
Saint-Hyacinthe.....	159	16,312	248,686	331,381	34,894	24,581	260,460	369,756
Saint-Jean.....	160	21,393	351,908	441,419	46,431	32,538	368,930	484,294
Saint-Jean-sur-Richelieu.....	161	14,304	231,603	294,508	31,091	21,683	243,078	322,800
Saint Maurice.....	162	38,659	645,787	839,010	90,593	61,704	676,639	926,653
Shawinigan.....	163	8,108	120,301	165,180	16,458	13,830	127,409	186,850
Trois-Rivières.....	164	21,280	372,458	478,755	53,611	32,711	388,612	523,186
Shefford.....	165	26,852	404,045	523,594	53,073	42,730	425,624	585,017
Granby.....	166	18,427	289,222	368,199	38,352	28,203	303,034	405,082
Sherbrooke.....	167	44,192	721,715	921,902	96,902	66,983	757,718	1,012,987
Sherbrooke.....	168	32,104	514,062	671,039	71,059	49,112	540,839	741,266
Soulanges.....	169	5,743	93,482	117,733	12,161	9,434	98,134	131,775
Stanstead.....	170	13,878	194,249	260,853	25,067	22,417	206,642	297,469
Magog.....	171	6,836	102,251	129,612	12,846	10,574	108,109	144,241
Témiscamingue.....	172	18,795	322,051	399,837	42,779	30,933	339,386	443,454
Noranda.....	173	3,778	71,823	89,741	10,518	5,692	74,810	96,502
Rouyn.....	174	6,839	120,255	147,859	16,147	10,750	126,240	162,360
Témiscouata.....	175	5,405	67,958	93,824	7,893	10,800	75,151	112,531
Terrebonne.....	176	71,838	1,278,364	1,561,732	172,312	110,672	1,335,463	1,698,064
Saint-Jérôme.....	177	10,899	170,428	215,797	22,322	17,504	179,433	239,793
Territoire du Nouveau-Québec.....	178	10,233	235,146	259,743	32,094	17,065	243,235	274,810
Vaudreuil.....	179	20,664	400,652	483,554	55,856	30,275	414,544	520,731
Verchères.....	180	25,308	515,258	608,759	71,382	37,274	532,618	647,941
Wolfe.....	181	4,368	54,173	76,373	6,668	8,240	58,877	92,197
Yamaska.....	182	4,041	49,767	72,872	6,651	7,668	53,838	88,458
Total, Quebec—Québec.....	183	2,466,966	42,295,790	54,036,430	5,981,540	3,784,047	44,209,610	59,072,099

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O S I T I O N N O M B R E
der ins de 500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
5,850	3,186	4,153	3,629	3,147	2,722	4,792	3,564	2,481	2,294	1,124	118
2,243	1,296	1,687	1,440	1,276	1,192	2,100	1,484	1,037	943	581	119
2,859	1,296	1,614	1,379	1,424	1,141	1,902	1,209	708	633	309	120
11,760	4,790	5,140	4,839	4,561	4,270	8,411	7,054	5,993	6,880	3,292	121
2,692	1,241	1,450	1,139	1,094	859	1,551	831	468	368	170	122
4,007	1,952	2,123	1,960	1,546	1,373	2,387	1,434	872	680	344	123
5,760	2,802	3,037	2,417	2,074	1,790	3,195	2,624	2,237	2,465	1,458	124
7,524	3,240	3,354	2,890	2,435	2,140	3,953	3,140	2,039	1,859	749	125
9,071	4,047	4,432	4,100	3,838	3,703	7,213	6,174	5,413	6,209	4,600	126
9,419	4,148	4,780	4,422	4,308	3,943	7,814	6,074	4,809	5,028	3,134	127
1,585	950	1,069	956	915	808	1,522	1,104	809	799	626	128
3,367	1,687	1,928	1,788	1,541	1,304	2,282	1,291	788	687	445	129
1,952	1,254	1,584	1,452	1,355	1,000	1,410	791	487	386	182	130
3,448	1,608	1,894	1,610	1,359	1,053	1,801	1,184	863	740	352	131
3,002	1,311	1,531	1,263	1,104	946	1,418	797	509	380	199	132
6,080	3,160	3,482	3,290	2,893	2,332	3,966	2,823	2,238	1,989	853	133
2,671	1,392	1,507	1,300	1,102	950	1,533	1,336	1,171	1,105	519	134
3,269	1,821	2,267	2,053	1,797	1,516	3,111	2,000	1,079	982	557	135
3,092	1,631	1,988	1,764	1,347	1,229	1,925	1,293	933	834	353	136
2,866	1,362	1,425	1,356	1,261	1,069	2,041	1,243	692	553	341	137
1,203	649	693	668	578	495	1,094	686	411	366	233	138
2,488	1,226	1,309	1,098	1,073	1,036	1,948	1,331	1,001	992	552	139
610	289	324	338	261	243	489	353	243	263	220	140
1,477	892	1,177	1,069	869	729	1,215	817	552	431	248	141
3,313	1,603	2,024	1,795	1,640	1,382	2,183	1,408	983	953	560	142
3,890	1,923	2,351	2,017	1,852	1,523	2,614	1,948	1,522	1,402	516	143
2,038	1,046	1,126	950	767	635	1,211	835	503	504	179	144
7,123	3,084	3,547	3,302	2,902	2,693	5,015	3,824	2,775	2,419	1,103	145
39,634	21,838	23,520	22,067	19,834	19,030	39,165	28,423	21,069	22,462	18,494	146
14,872	8,844	9,961	9,561	8,404	7,893	15,789	10,890	7,746	7,730	5,846	147
5,764	2,489	2,985	2,626	2,127	1,856	3,189	2,593	2,633	2,826	1,251	148
2,175	985	1,160	1,035	837	730	1,343	1,036	992	1,061	483	149
3,979	1,939	2,417	2,191	1,957	1,628	2,515	1,919	1,745	1,741	472	150
7,079	3,563	4,106	3,759	3,133	2,750	5,263	3,544	2,490	2,445	1,521	151
2,828	1,534	1,685	1,652	1,322	1,212	2,479	1,704	1,318	1,449	1,019	152
4,198	2,156	2,406	2,125	1,992	1,712	2,750	1,766	1,203	1,228	681	153
1,520	877	928	871	789	695	1,235	847	587	750	426	154
3,737	1,878	2,371	2,184	1,982	1,776	3,218	2,390	1,953	1,976	1,482	155
12,674	4,980	5,152	4,270	3,669	2,924	5,261	4,767	5,297	6,337	2,868	156
3,144	1,270	1,279	1,100	980	839	1,599	1,404	1,550	1,703	870	157
4,733	2,742	3,414	3,401	3,260	2,823	5,015	3,314	2,214	2,047	1,249	158
3,091	2,035	2,478	2,502	2,333	2,034	3,638	2,420	1,584	1,462	1,004	159
4,813	2,809	3,144	3,087	2,727	2,358	4,477	3,300	2,440	2,189	1,194	160
3,089	1,928	2,165	2,120	1,857	1,631	2,992	2,146	1,541	1,375	839	161
10,445	5,269	6,151	5,486	4,994	4,460	7,444	5,256	4,449	4,798	2,952	162
2,579	1,295	1,463	1,321	1,150	936	1,647	1,166	981	910	382	163
4,997	2,718	3,212	2,827	2,597	2,363	4,063	2,852	2,361	2,765	1,956	164
7,102	3,657	4,463	4,161	3,868	3,432	5,883	4,078	2,504	2,323	1,259	165
4,316	2,372	2,904	2,708	2,405	2,244	4,008	2,800	1,756	1,704	986	166
9,783	5,583	6,590	5,989	5,743	5,235	9,849	6,475	4,409	4,422	2,905	167
7,045	4,213	5,085	4,531	4,296	3,849	7,089	4,614	3,073	3,043	2,274	168
1,645	840	925	850	760	687	1,163	946	693	669	256	169
3,433	2,009	2,443	2,387	2,079	1,979	3,587	1,950	1,019	927	604	170
1,571	941	1,121	998	895	943	1,846	990	512	457	300	171
5,777	2,832	3,017	2,696	2,137	2,031	3,582	2,974	2,491	2,305	1,091	172
870	487	509	448	352	341	689	538	532	599	327	173
1,792	987	1,007	935	738	695	1,298	1,056	914	895	433	174
2,703	1,195	1,229	1,067	880	847	1,267	716	448	302	146	175
18,322	9,247	10,496	9,635	8,571	7,731	13,320	10,249	8,803	9,189	5,109	176
2,919	1,618	1,835	1,778	1,479	1,419	2,280	1,569	1,085	982	540	177
4,426	1,448	1,174	856	738	661	1,296	1,398	1,544	2,369	1,155	178
4,322	2,235	2,632	2,349	2,167	2,122	3,833	3,182	2,641	2,902	1,890	179
6,291	2,541	2,880	2,750	2,429	2,269	4,037	3,563	3,369	4,575	2,570	180
1,663	850	1,104	893	803	669	897	553	372	314	122	181
1,531	760	949	845	752	595	903	526	363	299	145	182
588,433	314,190	362,852	334,986	302,873	272,545	492,374	365,025	278,788	285,953	186,028	183

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E S M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS			
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	
Ontario—									
			\$	\$	\$		\$	\$	
Algoma District	184	50,432	1,010,011	1,239,565	223,163	79,733	1,051,117	1,329,131	
Sault-Ste-Marie	185	32,868	615,808	785,670	136,604	51,694	641,583	845,160	
Brant	186	41,014	627,766	875,096	140,633	63,369	663,440	964,154	
Brantford	187	32,988	513,107	705,657	114,175	50,605	541,341	776,054	
Bruce	188	23,862	422,792	569,575	96,921	40,303	448,278	634,131	
Cochrane District	189	35,924	730,197	876,141	158,249	58,157	763,067	945,614	
Timmins	190	18,111	364,811	440,328	80,448	28,896	380,867	476,236	
Dufferin	191	12,141	220,868	283,282	48,941	18,495	232,188	308,244	
Dundas	192	7,458	113,211	160,020	25,369	11,916	119,247	178,811	
Durham Reg. Mun./Mun. rég.	193	130,385	2,665,263	3,229,193	593,023	184,227	2,759,982	3,429,307	
Oshawa	194	53,414	1,061,987	1,293,586	234,929	76,529	1,102,268	1,376,901	
Whitby	195	17,960	392,049	467,965	89,045	24,600	404,034	492,707	
Elgin	196	28,321	399,797	579,910	90,823	43,537	425,595	640,891	
St. Thomas	197	15,518	236,778	327,233	52,217	22,978	248,856	356,806	
Essex	198	123,630	2,246,650	3,028,150	540,153	190,415	2,354,453	3,331,428	
Windsor	199	82,011	1,496,342	2,018,409	361,556	127,059	1,568,214	2,229,191	
Frontenac	200	47,017	837,627	1,112,511	192,237	70,104	880,645	1,199,931	
Kingston	201	38,997	701,058	939,379	164,222	57,592	736,993	1,010,327	
Glengarry	202	6,827	107,719	150,234	24,759	11,693	114,549	169,264	
Grenville	203	11,012	184,939	242,958	39,842	16,973	193,839	266,271	
Grey	204	25,684	364,975	532,798	80,736	43,372	392,497	607,201	
Owen Sound	205	10,205	157,178	223,905	35,289	16,316	167,476	249,551	
Haldimand Norfolk Reg. Mun./Mun. rég.	206	34,969	518,043	753,123	122,825	55,723	551,500	832,031	
Nanticoke	207	6,377	101,990	142,394	23,453	10,314	107,764	157,201	
Haliburton	208	3,770	44,522	72,206	9,921	6,668	48,419	84,261	
Halton Reg. Mun./Mun. rég.	209	120,582	2,689,171	3,379,412	667,806	167,205	2,785,024	3,570,540	
Burlington	210	52,174	1,138,654	1,449,769	281,054	72,682	1,180,537	1,534,031	
Oakville	211	37,592	896,385	1,133,562	236,092	51,494	927,003	1,193,131	
Hamilton Wentworth Reg. Mun./Mun. rég.	212	171,032	3,057,202	4,039,842	700,594	255,590	3,194,672	4,363,361	
Hamilton	213	126,938	2,196,439	2,894,811	491,197	192,603	2,300,110	3,140,361	
Hastings	214	42,444	704,298	931,493	150,710	66,963	742,135	1,021,361	
Belleville	215	19,731	338,258	457,235	76,808	30,076	356,054	495,941	
Huron	216	18,965	251,036	398,282	60,911	31,682	270,744	451,381	
Kenora District	217	20,141	389,055	478,488	84,172	33,020	408,475	518,331	
Kent	218	43,961	693,099	989,165	166,041	69,026	735,368	1,084,021	
Chatham	219	20,305	341,424	465,651	79,651	31,283	361,367	507,031	
Lambton	220	50,150	1,005,952	1,328,611	251,642	74,453	1,046,842	1,424,401	
Sarnia	221	29,945	640,345	825,618	161,767	43,459	664,443	878,151	
Lanark	222	20,144	310,387	425,627	67,669	30,499	326,185	468,551	
Leeds	223	22,328	355,018	496,016	81,639	34,568	373,805	545,361	
Brockville	224	11,928	199,602	274,577	46,966	17,741	208,936	297,571	
Lennox and/et Addington	225	13,784	224,665	294,312	46,662	22,275	237,028	325,331	
Manitoulin District	226	2,669	33,853	50,814	7,411	5,641	37,402	61,401	
Middlesex	227	138,420	2,395,192	3,266,046	565,447	202,114	2,511,284	3,521,081	
London	228	115,812	2,049,913	2,756,715	482,097	167,072	2,144,491	2,962,181	
Metropolitan Toronto Métropolitain	229	1,120,864	20,587,420	27,648,598	5,106,459	1,630,525	21,577,841	29,711,951	
East York	230	1,083	20,214	23,564	4,130	1,407	20,807	24,891	
Etobicoke	231	84,629	1,688,459	2,213,111	422,907	113,335	1,750,252	2,342,791	
North York	232	196,496	3,786,907	5,343,859	1,034,449	272,144	3,957,185	5,688,591	
Scarborough	233	209,084	4,133,426	4,904,034	873,135	284,330	4,288,477	5,204,551	
Toronto	234	581,243	10,087,181	14,048,838	2,576,859	893,214	10,653,107	15,260,401	
York	235	48,329	871,232	1,115,191	194,979	66,095	908,014	1,190,701	
Muskoka District	236	14,386	200,492	301,049	45,950	24,127	216,014	342,341	
Niagara Reg. Mun./Mun. rég.	237	146,753	2,568,019	3,453,750	588,030	230,490	2,704,900	3,787,751	
Niagara Falls	238	28,126	468,784	630,228	104,583	45,013	498,784	698,731	
Port Colborne	239	7,702	129,883	175,161	29,422	12,293	136,512	193,291	
St. Catharines	240	50,888	922,667	1,232,764	215,713	78,884	969,387	1,341,761	
Thorold	241	5,921	109,508	135,908	23,174	8,914	114,589	146,541	
Welland	242	18,269	315,997	413,083	69,498	28,851	331,012	451,851	
Nipissing District	243	28,294	480,642	623,677	101,451	47,696	510,033	690,471	
North Bay	244	20,553	360,766	466,568	77,464	32,943	381,104	510,991	
Northumberland	245	23,263	360,863	512,881	81,510	36,773	380,309	567,471	
Ottawa-Carleton Reg. Mun./Mun. rég.	246	286,170	5,955,148	7,723,849	1,462,659	386,348	6,150,761	8,118,591	
Kanata	247	10,352	276,353	310,443	62,705	13,476	282,485	320,861	
Nepean	248	33,977	783,851	934,159	180,069	45,325	810,139	977,131	
Ottawa	249	179,062	3,518,798	4,853,380	916,932	242,316	3,640,492	5,115,881	
Vanier	250	8,517	138,521	169,010	26,751	12,624	144,790	182,481	
Oxford	251	35,346	520,911	756,837	120,328	54,961	554,065	837,861	
Woodstock	252	14,040	222,017	304,098	49,206	21,580	234,316	333,351	
Parry Sound District	253	11,094	156,245	224,027	33,176	20,401	169,447	260,461	
Peel Reg. Mun./Mun. rég.	254	249,393	5,356,918	6,311,200	1,201,496	331,533	5,533,933	6,627,301	
Brampton	255	78,636	1,647,949	1,869,200	344,422	104,169	1,702,367	1,959,781	
Mississauga	256	159,016	3,449,291	4,105,758	790,528	211,082	3,562,975	4,310,891	

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E T M E
ler ns de 00	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
15,345	6,876	6,303	5,661	5,029	4,311	7,075	6,091	6,759	11,560	4,723	184
9,641	4,474	4,076	3,773	3,440	2,992	4,909	4,194	4,659	7,100	2,436	185
9,435	5,415	6,102	5,884	5,682	4,894	8,109	6,190	4,836	4,183	2,639	186
7,405	4,326	4,821	4,623	4,534	3,939	6,571	4,999	3,916	3,364	2,107	187
7,059	3,665	4,086	3,676	3,138	2,507	4,079	2,725	2,190	4,206	2,972	188
11,892	5,216	4,712	3,910	3,376	2,925	5,343	4,989	5,457	7,118	3,219	189
5,474	2,623	2,469	2,067	1,720	1,443	2,682	2,414	2,961	3,640	1,403	190
2,659	1,509	1,766	1,604	1,363	1,233	2,203	1,731	1,647	1,711	1,069	191
1,755	1,041	1,239	1,095	1,056	870	1,665	1,092	780	779	544	192
24,585	13,161	14,199	12,639	12,077	11,779	21,216	18,449	18,967	23,377	13,778	193
10,771	5,692	5,878	5,322	4,930	4,826	8,684	7,640	8,569	9,501	4,716	194
3,090	1,616	1,726	1,558	1,534	1,463	2,863	2,480	2,396	3,390	2,484	195
6,122	3,857	4,211	4,117	3,947	3,482	5,972	4,857	2,929	2,422	1,621	196
3,138	1,898	1,868	1,944	1,977	1,799	3,349	2,917	1,733	1,464	891	197
27,899	16,677	16,921	15,280	13,774	12,020	19,961	16,435	17,752	19,886	13,810	198
18,869	11,229	11,036	10,026	9,203	7,912	13,388	11,155	11,835	13,133	9,273	199
10,016	6,011	6,223	5,911	4,879	4,519	9,027	6,523	6,023	6,362	4,610	200
7,986	4,946	5,076	4,814	3,949	3,725	7,398	5,319	4,897	5,340	4,142	201
2,075	1,122	1,297	1,145	1,081	804	1,332	912	647	680	598	202
2,501	1,495	1,543	1,381	1,377	1,275	2,164	1,735	1,394	1,307	801	203
6,761	4,260	4,817	4,456	3,879	3,370	5,812	3,559	2,246	2,498	1,714	204
2,422	1,508	1,626	1,495	1,334	1,219	2,150	1,598	1,066	1,156	742	205
8,637	5,102	5,849	5,732	4,953	3,884	6,079	4,628	3,604	4,634	2,621	206
1,673	930	1,102	967	907	699	1,026	845	689	962	514	207
1,134	679	855	748	665	538	804	447	270	302	226	208
19,324	12,626	13,158	11,895	11,071	10,270	18,925	15,338	13,954	19,734	20,910	209
8,460	5,549	5,781	5,073	4,811	4,404	7,983	6,535	6,128	9,122	8,836	210
5,532	3,867	4,042	3,718	3,386	3,142	5,734	4,505	3,997	5,695	7,876	211
37,244	20,897	21,662	20,697	19,350	16,913	30,073	24,471	23,141	27,407	13,735	212
29,451	15,954	16,535	15,942	14,817	12,923	23,191	18,479	17,472	19,573	8,266	213
11,014	5,991	6,222	5,699	5,213	4,758	7,982	6,683	5,354	4,965	3,082	214
4,493	2,686	2,632	2,454	2,242	2,006	3,695	3,120	2,414	2,496	1,838	215
4,829	2,956	3,382	3,269	3,106	2,570	4,038	2,492	1,803	1,944	1,293	216
7,059	2,827	2,793	2,423	2,000	1,765	3,024	2,501	2,869	3,945	1,814	217
10,618	6,326	6,704	6,068	5,498	4,447	7,811	6,877	5,428	5,881	3,368	218
4,728	2,884	2,918	2,640	2,431	1,954	3,448	3,070	2,558	2,964	1,688	219
10,242	6,144	6,429	5,744	5,168	4,404	7,532	6,098	5,609	9,376	7,707	220
5,733	3,634	3,566	3,140	2,801	2,434	4,269	3,532	3,432	5,857	5,061	221
4,083	2,544	2,903	2,961	2,920	2,613	4,091	2,931	1,863	2,112	1,478	222
5,065	3,003	3,283	3,063	2,799	2,324	4,518	3,660	2,626	2,639	1,588	223
2,543	1,430	1,486	1,484	1,364	1,143	2,355	1,996	1,468	1,483	989	224
3,782	2,044	2,253	1,976	1,702	1,523	2,597	1,974	1,893	1,747	784	225
1,418	681	667	604	461	371	497	342	204	252	144	226
26,006	16,751	17,660	16,504	15,954	14,940	26,744	21,175	16,483	16,660	13,237	227
21,054	13,749	14,107	13,380	12,785	12,265	22,250	17,865	14,084	14,233	11,300	228
20,609	130,427	144,484	137,065	127,037	120,956	219,210	163,977	122,163	127,302	117,295	229
137	76	112	101	119	140	237	193	109	116	67	230
10,555	7,911	8,643	8,464	8,269	8,562	16,177	12,680	10,171	11,321	10,582	231
27,827	20,313	22,680	21,812	21,143	20,480	37,802	28,729	21,179	23,706	26,473	232
30,341	20,624	21,783	21,355	20,863	21,802	42,259	32,258	24,923	28,445	19,677	233
44,922	76,783	85,910	79,877	71,087	64,519	113,003	82,691	60,089	57,993	56,340	234
6,827	4,720	5,356	5,456	5,556	5,453	9,732	7,426	5,692	5,721	4,156	235
3,732	2,438	2,777	2,470	2,111	1,834	2,931	2,035	1,294	1,506	999	236
35,715	21,226	21,447	19,786	17,749	14,931	24,252	19,949	18,045	23,290	14,100	237
6,973	4,559	4,616	4,100	3,585	2,972	4,608	3,898	3,363	3,999	2,340	238
1,975	1,157	1,087	1,053	998	759	1,283	1,108	1,145	1,186	542	239
12,077	7,080	7,188	6,653	5,869	5,068	8,438	6,706	5,978	8,299	5,528	240
1,285	792	874	709	632	547	891	734	850	1,198	402	241
4,782	2,629	2,480	2,360	2,374	1,932	3,152	2,505	2,275	2,970	1,392	242
9,464	4,716	4,443	3,843	3,469	2,989	5,245	4,284	3,673	3,343	2,227	243
5,865	3,103	2,946	2,588	2,400	2,066	3,727	3,100	2,761	2,538	1,849	244
5,701	3,135	3,575	3,301	3,054	2,599	4,249	3,602	3,036	2,913	1,608	245
42,275	27,138	28,170	26,363	24,420	23,742	48,229	42,016	32,955	42,942	48,098	246
1,579	831	740	594	619	661	1,414	1,351	1,243	1,999	2,445	247
4,759	3,449	3,209	2,772	2,544	2,561	5,504	4,830	3,893	5,400	6,404	248
25,296	17,074	18,303	17,555	16,240	15,445	30,571	26,179	20,267	25,229	30,157	249
2,034	987	1,110	1,069	1,007	931	2,003	1,520	954	704	305	250
7,866	4,673	5,465	5,296	4,887	4,212	6,938	5,659	4,013	3,581	2,371	251
3,218	1,756	1,995	1,952	1,783	1,601	2,784	2,372	1,714	1,490	915	252
3,951	2,208	2,344	2,133	1,805	1,502	2,132	1,469	1,118	1,089	650	253
35,322	22,456	23,831	22,544	22,892	23,406	45,014	36,783	32,553	37,429	29,303	254
11,674	6,890	7,234	6,823	7,105	7,404	14,331	12,180	11,256	12,326	6,946	255
21,793	14,414	15,297	14,599	14,706	14,955	28,847	23,158	19,934	23,196	20,183	256

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E M E ▼	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total
Ontario—(Concluded)—(Fin)								
			\$	\$	\$		\$	
Perth .....	257	26,996	387,089	573,172	91,700	41,852	412,201	637,030
Stratford .....	258	13,238	207,650	283,224	46,292	19,288	218,388	308,660
Peterborough .....	259	40,456	637,884	896,325	143,681	63,582	674,318	989,000
Peterborough .....	260	29,955	483,775	674,816	109,924	45,903	510,053	739,030
Prescott .....	261	10,760	169,896	229,819	37,965	18,787	180,738	257,420
Prince Edward .....	262	7,814	108,573	163,977	25,136	12,683	116,105	183,950
Rainy River District .....	263	8,271	144,477	191,220	31,869	13,538	152,442	211,970
Renfrew .....	264	33,717	561,312	723,457	114,991	54,220	591,943	796,650
Pembroke .....	265	9,369	150,549	198,786	31,261	14,917	159,245	218,680
Russell .....	266	9,918	178,177	213,355	35,546	14,690	185,047	229,960
Simcoe .....	267	91,920	1,460,550	1,978,201	319,600	142,650	1,540,419	2,181,120
Barrie .....	268	21,839	374,788	497,597	83,998	32,478	393,954	539,500
Orillia .....	269	12,686	188,439	269,216	41,634	20,384	200,405	300,150
Stormont .....	270	23,406	401,349	512,604	84,415	39,096	423,821	569,080
Cornwall .....	271	18,542	320,320	406,612	67,515	30,793	338,367	450,890
Sudbury District .....	272	7,730	145,108	179,866	30,971	13,765	153,507	198,500
Sudbury Reg. Mun./Mun. rég. ....	273	60,131	1,063,086	1,394,099	235,644	94,920	1,117,604	1,513,100
Sudbury .....	274	36,796	632,101	862,480	147,906	57,593	666,701	940,080
Thunder Bay District .....	275	64,430	1,286,234	1,599,101	292,664	94,398	1,335,355	1,709,310
Thunder Bay .....	276	51,790	1,007,263	1,273,523	230,736	75,111	1,046,363	1,363,720
Timiskaming District .....	277	13,988	240,509	312,263	52,277	24,537	255,993	345,990
Victoria .....	278	18,429	257,733	390,945	60,158	30,155	274,443	442,600
Waterloo Reg. Mun./Mun. rég. ....	279	138,125	2,427,876	3,148,024	531,866	199,828	2,543,054	3,406,360
Cambridge .....	280	34,293	579,180	729,215	120,963	49,980	606,105	793,190
Kitchener .....	281	64,702	1,136,835	1,440,140	240,981	92,876	1,189,544	1,552,240
Waterloo .....	282	24,611	473,702	636,529	114,911	34,843	495,629	682,280
Wellington .....	283	54,604	948,124	1,252,850	211,853	82,530	997,384	1,367,810
Guelph .....	284	34,755	626,344	811,533	139,996	50,647	656,043	875,700
York Reg. Mun./Mun. rég. ....	285	135,105	2,940,157	3,820,335	753,558	184,322	3,043,686	4,044,210
Markham .....	286	52,426	1,247,829	1,650,521	339,334	69,644	1,288,608	1,736,480
Total, Ontario .....	287	3,908,429	72,148,099	94,918,353	17,033,253	5,776,128	75,463,143	102,304,330
Manitoba —								
Division 1 .....	288	5,234	94,280	117,211	19,861	10,559	100,399	136,650
Division 2 .....	289	11,727	175,620	232,328	34,276	22,325	190,958	274,860
Division 3 .....	290	11,518	140,922	228,558	32,672	23,529	158,156	279,370
Division 4 .....	291	3,089	25,642	59,035	8,146	6,816	30,178	76,220
Division 5 .....	292	5,354	51,517	108,547	15,637	10,964	58,607	134,930
Division 6 .....	293	3,197	34,216	65,507	9,901	6,939	39,209	82,480
Division 7 .....	294	23,028	337,330	483,255	77,730	40,720	359,609	562,130
Brandon .....	295	17,719	264,958	377,029	61,863	31,138	281,250	436,880
Division 8 .....	296	3,480	34,380	64,201	8,671	8,210	39,892	84,100
Division 9 .....	297	8,788	131,354	181,056	28,303	15,134	140,307	207,310
Portage-la-Prairie .....	298	6,759	105,272	140,176	22,443	11,230	111,735	158,850
Division 10 .....	299	1,811	25,912	40,357	6,601	3,022	27,793	45,060
Division 11 .....	300	263,670	4,682,937	6,003,671	1,063,910	413,146	4,913,014	6,622,290
Winnipeg .....	301	263,670	4,682,937	6,003,671	1,063,910	413,146	4,913,014	6,622,290
Division 12 .....	302	5,231	91,348	113,446	18,954	9,254	96,155	129,500
Division 13 .....	303	7,455	128,933	161,243	27,263	12,732	135,504	182,580
Division 14 .....	304	4,630	73,747	96,292	15,480	8,164	78,537	110,660
Division 15 .....	305	7,165	78,565	138,282	19,967	16,516	89,601	180,310
Division 16 .....	306	2,779	32,176	50,590	6,982	7,417	37,453	69,280
Division 17 .....	307	7,599	101,422	151,085	22,580	19,506	113,814	197,280
Division 18 .....	308	5,771	78,150	108,129	16,000	16,031	89,316	142,580
Division 19 .....	309	556	7,929	9,804	1,421	2,265	9,575	14,110
Division 20 .....	310	3,475	41,607	67,289	9,619	8,688	47,982	88,780
Division 21 .....	311	8,771	177,251	208,564	38,447	14,196	184,570	226,810
Flin Flon .....	312	3,638	71,998	87,760	16,059	5,499	74,346	94,940
Division 22 .....	313	6,833	149,282	168,571	32,327	13,573	156,285	183,940
Division 23 .....	314	2,809	69,229	74,197	14,841	4,776	71,876	78,830
Total, Manitoba .....	315	403,970	6,763,751	8,931,217	1,529,587	694,482	7,168,789	10,110,190

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E N T I A L E
ader oins de 500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
5,386	3,519	4,310	4,073	3,837	3,478	6,229	4,433	2,531	2,336	1,720	257
2,204	1,568	1,746	1,734	1,584	1,532	3,262	2,352	1,290	1,170	846	258
9,620	5,765	6,001	5,744	5,304	4,639	7,561	6,183	4,996	4,627	3,142	259
6,603	4,150	4,147	4,013	3,734	3,344	5,644	4,578	3,735	3,464	2,491	260
3,806	1,855	2,128	1,764	1,483	1,222	1,939	1,483	1,158	1,179	770	261
1,956	1,194	1,368	1,324	1,149	954	1,563	1,085	761	794	535	262
2,412	1,196	1,313	1,158	986	835	1,399	1,069	988	1,352	830	263
9,421	4,824	5,046	4,627	4,461	4,020	6,915	5,048	4,013	3,509	2,336	264
2,542	1,351	1,370	1,315	1,303	1,070	1,906	1,401	1,099	1,006	554	265
2,238	1,039	1,314	1,140	1,122	1,064	2,028	1,725	1,226	1,196	598	266
20,680	12,561	13,908	13,412	12,084	11,019	19,366	13,588	9,491	9,878	6,663	267
4,260	2,780	3,144	2,889	2,637	2,363	4,275	3,099	2,184	2,745	2,102	268
3,207	1,912	1,935	1,914	1,816	1,528	2,777	2,116	1,164	1,162	853	269
7,213	3,772	3,857	3,505	3,022	2,328	4,473	3,561	2,691	2,955	1,719	270
5,664	2,966	3,002	2,778	2,368	1,806	3,523	2,800	2,173	2,334	1,379	271
3,205	1,357	1,274	1,038	787	703	1,123	1,232	1,044	1,326	676	272
17,111	8,305	7,929	6,993	6,385	5,637	9,637	10,616	9,070	8,566	4,671	273
9,351	5,326	4,999	4,491	4,116	3,637	6,203	6,182	5,067	4,938	3,283	274
13,607	7,649	7,622	7,037	6,401	5,275	9,848	8,575	8,941	12,673	6,770	275
10,051	6,041	6,185	5,782	5,347	4,358	8,310	7,085	7,167	9,522	5,263	276
5,323	2,417	2,287	2,094	1,717	1,402	2,511	2,118	1,969	1,727	972	277
4,450	2,714	3,285	3,039	2,806	2,255	3,682	2,638	1,973	2,050	1,263	278
24,978	15,566	17,480	17,393	16,940	16,055	26,282	20,981	16,563	15,946	11,644	279
6,552	3,961	4,303	4,632	4,639	4,212	6,714	5,468	4,017	3,412	2,070	280
11,694	7,132	8,128	7,932	7,688	7,554	12,523	9,794	8,138	7,536	4,757	281
3,810	2,763	2,922	2,906	2,735	2,584	4,309	3,463	2,773	3,183	3,391	282
11,081	6,998	7,749	7,275	6,698	5,913	10,258	8,608	6,527	6,593	4,830	283
6,337	4,332	4,406	4,294	3,858	3,524	6,522	5,568	4,322	4,262	3,222	284
19,617	12,982	14,277	13,386	12,640	11,922	22,922	18,059	15,230	20,785	22,502	285
6,639	4,620	4,991	4,548	4,191	4,130	8,333	6,655	5,684	8,272	11,581	286
05,298	471,006	504,923	471,945	436,764	400,201	714,609	565,681	464,750	528,574	412,377	287
2,205	1,561	1,137	811	746	585	840	750	659	838	427	288
4,141	2,893	2,603	2,080	1,934	1,592	2,446	1,705	1,198	1,186	547	289
4,196	3,358	2,923	2,312	2,109	1,722	2,658	1,551	944	1,084	672	290
1,178	897	1,011	773	665	536	693	387	248	251	177	291
1,684	1,437	1,658	1,182	1,066	782	1,222	667	407	506	353	292
1,225	1,027	916	747	674	456	655	419	249	343	228	293
6,479	4,306	4,571	3,687	3,539	3,250	4,952	3,441	2,520	2,554	1,421	294
4,984	3,210	3,459	2,801	2,700	2,490	3,757	2,603	1,906	2,066	1,162	295
1,512	1,283	1,263	918	719	568	807	443	274	274	149	296
2,353	1,721	1,667	1,476	1,209	1,092	2,006	1,272	937	909	492	297
1,625	1,277	1,182	1,102	851	792	1,615	959	722	726	379	298
475	307	320	241	260	209	340	284	213	232	141	299
55,407	43,371	40,634	35,747	32,496	29,416	50,865	40,030	30,690	31,674	22,816	300
55,407	43,371	40,634	35,747	32,496	29,416	50,865	40,030	30,690	31,674	22,816	301
1,446	1,224	1,017	780	667	560	1,023	837	712	705	283	302
1,826	1,710	1,388	1,049	934	829	1,445	1,192	904	1,017	438	303
1,315	1,006	933	708	661	566	945	676	479	599	276	304
2,856	2,786	2,423	1,784	1,424	1,162	1,556	890	604	654	377	305
1,607	1,435	1,054	732	637	447	590	365	208	248	94	306
4,678	3,544	2,459	1,722	1,469	1,043	1,668	949	727	794	453	307
4,587	2,804	2,045	1,470	1,150	832	1,074	777	521	536	235	308
974	476	233	128	98	77	110	54	46	49	20	309
1,820	1,629	1,205	807	635	566	806	443	281	323	173	310
2,611	1,407	1,143	998	845	769	1,311	1,290	1,513	1,627	682	311
806	470	424	403	353	327	483	532	790	653	258	312
4,315	1,560	918	652	516	531	826	822	1,314	1,568	551	313
1,248	460	282	225	223	202	332	313	408	675	408	314
10,138	82,202	73,803	61,029	54,676	47,792	79,170	59,557	46,056	48,646	31,413	315

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	P O T E N T I A L	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS			
		Number of Returns  Nombre de déclarations	Wages, Salaries and Comm. from Empl.  Salaires, traites, et comm. d'emploi	Total Income  Revenu total	Total Tax Payable  Impôt total à payer	Number of Returns  Nombre de déclarations	Wages, Salaries and Comm. from Empl.  Salaires, traites, et comm. d'emploi	To Incor  Revenu to	
<b>Saskatchewan—</b>									
			\$	\$	\$		\$		
Division 1.....	316	11,923	165,285	286,431	49,736	19,270	176,209	318,300	
Division 2.....	317	10,602	120,813	245,934	41,037	16,451	129,869	270,300	
Weyburn.....	318	4,963	73,531	117,454	21,181	7,108	77,314	126,600	
Division 3.....	319	7,765	70,566	181,919	29,131	12,189	77,050	200,600	
Division 4.....	320	5,383	49,620	123,489	19,010	8,293	54,150	135,700	
Division 5.....	321	13,193	172,747	281,015	42,130	23,250	187,008	322,400	
Division 6.....	322	91,662	1,682,235	2,240,729	407,954	126,069	1,750,499	2,381,000	
Regina.....	323	79,172	1,527,016	1,961,717	363,351	105,998	1,583,829	2,070,200	
Division 7.....	324	21,410	299,845	482,137	78,550	32,682	319,001	528,500	
Moose Jaw.....	325	16,275	257,587	366,566	61,678	24,123	271,417	398,000	
Division 8.....	326	15,864	188,678	387,326	65,594	22,900	201,350	417,700	
Swift Current.....	327	8,025	119,700	193,374	33,379	11,312	126,670	207,700	
Division 9.....	328	13,915	186,413	283,622	42,599	25,058	201,920	330,000	
Yorkton.....	329	7,137	112,664	155,975	25,369	10,771	119,043	171,900	
Division 10.....	330	6,807	69,836	137,296	19,168	12,535	76,875	160,800	
Division 11.....	331	86,569	1,573,997	2,081,593	370,572	124,533	1,648,512	2,234,100	
Saskatoon.....	332	74,515	1,417,021	1,804,711	327,506	105,146	1,480,433	1,928,500	
Division 12.....	333	8,652	99,093	196,645	30,529	13,550	106,057	216,700	
Division 13.....	334	10,780	121,393	258,862	43,279	16,272	130,670	280,900	
Division 14.....	335	15,547	206,790	327,409	50,333	27,215	224,948	373,500	
Division 15.....	336	27,349	411,624	602,388	97,422	46,321	440,947	673,300	
Prince Albert.....	337	14,637	261,895	334,595	57,568	22,641	275,997	364,200	
Division 16.....	338	13,709	183,863	295,895	46,866	23,990	199,391	337,300	
North Battleford.....	339	8,019	119,680	183,821	30,836	11,992	127,275	202,200	
Division 17.....	340	10,000	142,470	212,464	34,363	17,334	153,123	237,300	
Division 18.....	341	4,064	77,512	88,371	14,575	8,500	83,883	99,500	
<b>Total, Saskatchewan.....</b>	<b>342</b>	<b>375,194</b>	<b>5,822,782</b>	<b>8,713,524</b>	<b>1,482,850</b>	<b>576,412</b>	<b>6,161,462</b>	<b>9,518,800</b>	
<b>Alberta—</b>									
Division 1.....	343	23,314	384,957	561,094	91,677	33,755	404,169	601,800	
Medicine Hat.....	344	18,531	321,810	446,919	74,046	26,611	337,102	478,900	
Division 2.....	345	47,456	780,757	1,125,905	178,564	68,741	820,426	1,209,800	
Lethbridge.....	346	27,289	486,178	658,587	108,439	38,326	508,702	703,400	
Division 3.....	347	11,157	156,036	248,768	36,381	18,420	166,805	276,300	
Division 4.....	348	4,909	57,042	114,177	17,882	7,511	60,825	125,600	
Division 5.....	349	14,398	186,666	339,878	53,080	22,204	200,413	372,800	
Division 6.....	350	330,895	7,210,422	9,150,695	1,727,681	439,443	7,452,836	9,604,300	
Calgary.....	351	303,036	6,693,595	8,431,560	1,600,419	399,047	6,912,722	8,834,800	
Division 7.....	352	14,860	208,038	342,116	53,032	23,222	221,582	376,200	
Division 8.....	353	50,641	897,884	1,194,531	195,694	75,483	946,967	1,295,700	
Red Deer.....	354	24,677	482,489	607,579	105,169	33,909	503,801	645,900	
Division 9.....	355	10,722	199,575	247,832	41,371	14,493	208,003	263,500	
Division 10.....	356	30,570	479,690	704,851	111,632	47,441	507,724	773,700	
Division 11.....	357	355,924	7,465,739	9,139,266	1,636,012	482,919	7,733,000	9,633,900	
Edmonton.....	358	266,206	5,436,438	6,740,130	1,199,339	358,540	5,635,429	7,103,700	
Division 12.....	359	32,279	815,492	900,178	179,010	48,473	845,125	954,700	
Division 13.....	360	18,180	299,276	396,841	60,880	31,055	320,795	444,800	
Division 14.....	361	10,293	226,876	264,128	47,514	15,668	236,830	282,400	
Division 15.....	362	42,583	816,368	1,002,563	165,057	68,878	866,729	1,088,500	
<b>Total, Alberta.....</b>	<b>363</b>	<b>998,181</b>	<b>20,184,818</b>	<b>25,732,823</b>	<b>4,595,467</b>	<b>1,397,706</b>	<b>20,992,228</b>	<b>27,305,100</b>	
<b>British Columbia—Colombie-Britannique</b>									
Alberni — Clayoquot Reg. Dist./Dist. rég. ....	364	10,946	229,865	283,322	51,591	16,791	237,310	303,100	
Port Alberni.....	365	9,690	205,299	252,883	46,059	14,763	211,668	270,100	
Bulkley-Nechako Reg. Dist./Dist. rég. ....	366	13,066	264,991	324,637	57,111	20,501	276,231	347,600	
Capital Reg. Dist./Dist. rég. ....	367	118,652	1,877,303	2,866,044	472,569	167,235	1,957,689	3,099,500	
Victoria.....	368	101,439	1,612,048	2,454,588	406,011	141,561	1,680,807	2,648,400	
Cariboo Reg. Dist./Dist. rég. ....	369	20,648	410,097	498,024	87,050	33,447	429,613	538,800	
Central Coast Reg. Dist./Dist. rég. ....	370	803	13,672	17,411	2,771	1,546	14,534	19,700	
Central Fraser Valley Reg. Dist./Dist. rég. ....	371	46,900	867,030	1,131,880	192,505	71,210	908,372	1,233,300	
Central Kootenay Reg. Dist./Dist. rég. ....	372	17,967	305,069	410,139	65,886	29,086	320,675	454,500	
Central Okanagan Reg. Dist./Dist. rég. ....	373	34,304	516,986	778,152	124,905	54,541	549,983	863,500	
Kelowna.....	374	29,743	449,875	676,277	108,803	47,213	479,104	755,700	

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E N T I A L E
er ns de 00	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
2,909	1,539	2,068	1,790	1,662	1,428	2,096	1,540	1,169	1,672	1,397	316
2,268	1,286	1,640	1,558	1,436	1,265	2,102	1,496	1,050	1,302	1,048	317
775	567	620	622	607	508	1,016	768	542	630	453	318
1,723	879	1,347	1,274	1,065	903	1,426	938	723	904	1,007	319
1,059	636	940	903	801	590	994	668	491	598	613	320
4,012	1,994	2,885	2,308	2,095	1,641	2,475	1,761	1,468	1,680	931	321
3,776	8,771	10,196	9,685	9,353	8,633	17,278	14,285	10,912	12,974	10,206	322
0,760	7,162	8,025	7,788	7,610	7,145	14,874	12,517	9,585	11,430	9,102	323
4,528	2,551	3,242	2,974	2,774	2,351	4,047	3,311	2,417	2,648	1,839	324
3,195	1,894	2,258	2,101	1,962	1,702	3,114	2,610	1,937	2,065	1,285	325
2,739	1,511	2,196	2,125	1,961	1,688	2,826	2,122	1,627	2,057	2,048	326
1,244	769	1,034	1,006	992	850	1,476	1,087	868	1,050	936	327
4,268	2,558	3,122	2,716	2,194	1,802	2,867	1,958	1,301	1,412	860	328
1,361	892	1,123	1,062	897	796	1,444	1,091	759	787	559	329
2,258	1,200	1,595	1,350	1,133	990	1,452	852	588	671	446	330
6,050	9,445	10,961	10,122	9,394	8,471	15,442	12,616	10,317	12,330	9,385	331
2,660	8,080	9,102	8,447	7,801	7,116	13,305	10,940	8,886	10,575	8,234	332
2,035	1,020	1,381	1,312	1,153	1,002	1,576	1,216	871	1,117	867	333
2,277	1,195	1,599	1,505	1,293	1,169	1,912	1,457	1,178	1,375	1,312	334
4,750	2,502	3,228	2,758	2,415	1,931	3,017	2,265	1,430	1,685	1,234	335
8,612	4,039	4,853	4,259	3,754	3,224	5,109	3,765	2,895	3,552	2,259	336
3,640	1,960	2,109	1,886	1,729	1,489	2,617	2,065	1,701	2,148	1,297	337
4,473	2,157	2,157	2,395	2,091	1,717	2,668	1,921	1,288	1,537	1,130	338
1,556	903	1,201	1,154	1,019	869	1,541	1,158	797	1,013	781	339
3,650	1,473	1,805	1,510	1,407	1,260	1,918	1,403	1,016	1,186	706	340
2,875	779	658	553	489	378	703	584	616	621	244	341
34,262	45,535	56,329	51,097	46,470	40,443	69,908	54,158	41,357	49,321	37,532	342
4,349	2,508	3,021	3,132	2,571	2,341	3,978	3,404	2,650	3,273	2,528	343
3,254	2,020	2,405	2,471	2,036	1,838	3,140	2,702	2,089	2,672	1,984	344
9,102	4,918	5,940	5,830	5,666	5,165	8,686	6,801	5,418	6,328	4,887	345
4,578	2,779	3,211	3,096	3,113	2,818	4,976	3,885	3,184	3,770	2,916	346
3,323	1,431	1,805	1,713	1,585	1,410	2,175	1,584	1,075	1,281	1,038	347
939	538	803	780	693	556	842	654	532	617	557	348
3,219	1,639	2,200	2,096	1,882	1,592	2,620	1,960	1,501	1,920	1,575	349
44,627	28,661	33,425	33,036	30,334	29,494	57,172	45,954	38,692	48,138	49,910	350
39,229	25,816	29,834	29,668	27,271	26,702	52,411	42,420	35,647	43,954	46,095	351
3,385	1,728	2,360	2,206	2,077	1,737	2,706	2,075	1,554	1,886	1,508	352
10,489	5,672	6,987	6,589	5,951	5,296	9,368	7,625	5,367	7,004	5,135	353
3,839	2,471	2,740	2,667	2,483	2,366	4,481	3,932	2,635	3,547	2,748	354
1,507	1,035	1,352	1,485	1,273	1,024	1,674	1,310	1,102	1,576	1,155	355
6,806	3,501	5,010	4,577	4,130	3,503	5,602	4,205	3,067	3,992	3,048	356
54,764	32,049	37,151	36,463	34,000	32,759	63,079	49,354	41,660	55,034	46,606	357
38,582	24,158	27,735	27,522	25,941	25,057	49,270	38,314	31,710	38,587	31,664	358
8,202	3,617	4,077	3,513	3,216	2,812	4,563	3,705	3,485	4,195	7,088	359
5,623	2,580	3,369	3,081	2,765	2,205	3,288	2,471	1,750	2,367	1,556	360
2,684	1,255	1,310	1,259	1,072	845	1,413	1,133	956	1,994	1,747	361
13,116	5,487	6,320	5,759	5,128	4,417	7,279	5,609	4,598	6,504	4,661	362
72,135	96,619	115,130	111,519	102,343	95,156	174,445	137,844	113,407	146,109	132,999	363
2,897	1,298	1,395	1,286	1,038	857	1,485	1,155	1,436	2,474	1,470	364
2,521	1,121	1,189	1,103	885	742	1,311	1,031	1,314	2,255	1,291	365
3,869	1,580	1,771	1,420	1,233	1,068	1,889	1,763	1,955	2,514	1,439	366
15,741	12,466	15,036	14,545	13,434	11,862	24,087	17,328	13,683	16,826	12,227	367
12,853	10,428	12,551	12,309	11,357	10,090	20,899	14,842	11,625	14,126	10,481	368
6,382	2,954	3,206	2,555	2,136	1,695	2,930	2,675	2,832	4,008	2,074	369
368	183	161	133	113	101	121	100	80	116	70	370
9,711	5,761	7,008	6,094	5,404	4,412	7,883	6,476	5,797	7,927	4,737	371
4,524	2,651	2,949	2,497	2,255	1,945	3,092	2,510	2,242	2,918	1,503	372
7,026	4,913	6,178	5,567	4,745	3,970	6,163	4,712	3,765	4,525	2,977	373
5,997	4,240	5,379	4,872	4,112	3,437	5,381	4,102	3,200	3,862	2,631	374

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1983 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS			
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer
British Columbia—Colombie-Britannique—(Concluded)—(Fin)									
Columbia — Shuswap Reg. Dist./Dist. rég. ....	375		\$	\$	\$		\$		
Comox — Strathcona Reg. Dist. rég. ....	376	14,789	273,325	354,946	61,332	23,274	286,496	388,311	70,292
Cowichan Valley Reg. Dist./Dist. rég. ....	377	26,556	507,372	651,095	113,954	40,342	527,855	702,921	113,954
Dewdney — Alouette Reg. Dist./Dist. rég. ....	378	19,634	346,584	472,629	79,604	30,422	362,256	516,371	82,215
East Kootenay Reg. Dist./Dist. rég. ....	379	23,816	465,189	577,905	102,641	35,249	482,676	622,611	102,641
Fraser — Cheam Reg. Dist./Dist. rég. ....	380	21,791	467,096	567,219	103,604	31,934	484,266	605,321	103,604
Fraser — Fort George Reg. Dist./Dist. rég. ....	381	21,063	347,737	479,021	77,789	33,363	367,134	529,911	77,789
Prince George .....	382	36,308	817,569	948,733	178,022	53,000	847,080	1,000,901	178,022
Greater Vancouver Reg. Dist./Dist. rég. ....	383	32,045	718,769	837,270	157,212	46,465	744,770	883,081	157,212
Burnaby .....	384	563,526	10,920,802	14,577,445	2,677,237	781,457	11,335,463	15,539,311	2,677,237
Coquitlam .....	385	66,307	1,272,737	1,606,203	284,202	89,589	1,313,219	1,708,261	284,202
Delta .....	386	25,655	549,909	649,294	120,489	34,354	566,117	682,631	120,489
New Westminster .....	387	32,138	720,128	876,833	165,525	44,320	742,970	923,421	165,525
North Vancouver Nord .....	388	17,792	300,250	413,791	71,751	25,138	310,811	447,411	71,751
Port Coquitlam .....	389	48,634	1,042,676	1,319,416	248,430	64,396	1,076,101	1,390,991	248,430
Port Moody .....	390	15,977	346,222	398,502	71,976	21,961	357,000	419,921	71,976
Richmond .....	391	7,020	154,566	181,171	33,430	9,345	159,170	190,111	33,430
Surrey .....	392	48,134	1,004,983	1,225,253	222,034	64,311	1,039,213	1,296,081	222,034
Vancouver .....	393	64,407	1,234,599	1,522,254	264,117	94,214	1,282,160	1,635,011	264,117
West Vancouver Ouest .....	394	209,162	3,715,174	5,442,136	1,001,611	294,508	3,884,885	5,838,611	1,001,611
White Rock .....	395	17,553	403,862	666,304	145,180	23,829	421,559	704,251	145,180
Kitimat — Stikine Reg. Dist./Dist. rég. ....	396	9,122	139,450	229,723	39,292	13,312	144,853	253,431	39,292
Kootenay Boundary Reg. Dist./Dist. rég. ....	397	14,588	330,837	382,139	71,688	21,813	341,586	402,931	71,688
Trail and/et Rossland .....	398	12,994	261,602	325,346	57,653	19,619	271,061	351,151	57,653
Mount Waddington Reg. Dist./Dist. rég. ....	399	7,167	146,274	183,897	33,418	10,267	150,996	196,691	33,418
Nanaimo Reg. Dist./Dist. rég. ....	400	5,831	146,155	163,644	32,691	8,250	149,967	170,751	32,691
Nanaimo .....	401	30,094	496,804	711,179	119,320	47,393	522,071	782,951	119,320
North Okanagan Reg. Dist./Dist. rég. ....	402	20,333	361,082	488,051	83,900	31,400	378,302	531,211	83,900
Vernon .....	403	20,229	329,126	461,251	74,629	32,320	347,855	510,251	74,629
Okanagan —		15,234	249,076	353,213	57,737	23,378	261,993	387,891	57,737
Similkameen Reg. Dist./Dist. rég. ....	404	21,866	303,798	468,783	72,364	35,217	323,419	529,971	72,364
Penticton .....	405	10,339	145,473	223,706	34,911	15,730	153,907	249,851	34,911
Peace River — Liard Reg. Dist./Dist. rég. ....	406	20,224	404,749	486,458	87,602	31,841	425,676	524,041	87,602
Dawson Creek .....	407	6,090	112,988	142,035	24,446	9,706	119,300	154,561	24,446
Powell River Reg. Dist./Dist. rég. ....	408	7,011	139,889	176,019	30,898	10,920	144,417	190,451	30,898
Skeena — Queen Charlotte Reg. Dist./Dist. rég. ....	409	9,851	194,333	240,078	43,308	13,768	201,682	254,371	43,308
Prince Rupert .....	410	7,631	149,058	186,840	33,595	10,206	154,477	197,011	33,595
Squamish — Lillooet Reg. Dist./Dist. rég. ....	411	6,342	129,872	156,041	27,967	9,642	135,175	167,031	27,967
Stikine Reg. Dist./Dist. rég. ....	412	929	23,426	25,687	5,013	1,270	24,055	26,611	5,013
Sunshine Coast Reg. Dist./Dist. rég. ....	413	5,960	96,038	140,746	24,042	9,457	100,611	155,581	24,042
Thompson — Nicola Reg. Dist./Dist. rég. ....	414	38,682	768,968	952,672	166,169	58,732	803,237	1,024,621	166,169
Kamloops .....	415	27,401	545,301	677,980	119,165	40,162	568,885	725,591	119,165
<b>Total, British Columbia — Colombie-Britannique .</b>	<b>416</b>	<b>1,185,370</b>	<b>22,256,282</b>	<b>29,628,645</b>	<b>5,261,917</b>	<b>1,723,640</b>	<b>23,178,445</b>	<b>31,856,911</b>	<b>5,261,917</b>
<b>Yukon</b>									
Whitehorse .....	417	7,857	154,057	184,482	33,828	9,487	156,558	189,081	33,828
<b>Total, Yukon .....</b>	<b>418</b>	<b>10,681</b>	<b>202,997</b>	<b>243,740</b>	<b>44,108</b>	<b>13,373</b>	<b>206,697</b>	<b>250,391</b>	<b>44,108</b>
<b>N.W.T. — T.N.-O.</b>									
Baffin Region .....	419	3,001	61,271	65,666	12,445	4,224	62,745	68,061	12,445
Keewatin Region .....	420	1,169	20,561	22,159	3,571	1,895	21,483	23,681	3,571
Fort Smith Region .....	421	10,986	242,267	271,386	51,492	13,756	246,316	277,211	51,492
Yellowknife .....	422	6,190	148,826	165,171	32,913	7,188	150,518	167,691	32,913
Inuvik Region .....	423	3,204	66,945	71,937	13,282	4,364	68,746	74,373	13,282
Kitikmeot Region .....	424	1,040	20,848	22,025	4,070	1,629	21,512	23,016	4,070
<b>Total, N.W.T. — T.N.-O. ....</b>	<b>425</b>	<b>19,400</b>	<b>411,892</b>	<b>453,172</b>	<b>84,861</b>	<b>25,868</b>	<b>420,801</b>	<b>466,351</b>	<b>84,861</b>
<b>Outside Canada — Hors du Canada</b>									
United States/États-Unis .....	426	11,677	227,291	344,953	81,164	17,807	237,073	359,641	81,164
Elsewhere/Ailleurs .....	427	14,724	293,799	339,030	59,972	20,870	310,098	361,858	59,972
<b>Total, Outside Canada — Hors du Canada .....</b>	<b>428</b>	<b>26,401</b>	<b>521,090</b>	<b>683,982</b>	<b>141,136</b>	<b>38,677</b>	<b>547,171</b>	<b>721,500</b>	<b>141,136</b>
<b>Grand Total — Total global .....</b>	<b>429</b>	<b>10,240,487</b>	<b>182,796,101</b>	<b>239,567,715</b>	<b>38,788,186</b>	<b>15,302,182</b>	<b>191,065,998</b>	<b>259,116,176</b>	<b>38,788,186</b>

Note: See page 241 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 241 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E N T I A L E
Less than \$2,500	\$2,500 to-\$5,000	\$5,000 to-\$7,500	\$7,500 to-\$10,000	\$10,000 to-\$12,500	\$12,500 to-\$15,000	\$15,000 to-\$20,000	\$20,000 to-\$25,000	\$25,000 to-\$30,000	\$30,000 to-\$40,000	\$40,000 and over et plus	
3,527	2,097	2,303	1,967	1,749	1,343	2,368	1,985	1,872	2,428	1,635	375
5,952	3,342	3,811	3,296	2,840	2,464	4,014	3,419	3,315	4,755	3,134	376
4,476	2,483	2,935	2,628	2,272	1,929	3,170	2,446	2,199	3,784	2,100	377
4,782	2,696	3,164	2,858	2,543	2,130	3,944	3,314	3,182	4,386	2,250	378
4,476	2,494	2,700	2,330	2,213	1,731	2,991	2,771	2,731	4,437	3,060	379
4,842	2,878	3,521	3,055	2,548	2,195	3,780	3,131	2,567	3,179	1,667	380
8,803	3,746	4,141	3,426	3,005	2,685	5,243	4,712	4,936	7,774	4,529	381
7,549	3,244	3,657	3,018	2,677	2,382	4,743	4,217	4,233	6,762	3,983	382
76,284	58,489	67,751	63,216	58,100	52,449	101,316	81,404	67,555	85,338	69,555	383
7,538	6,303	7,597	7,220	6,793	6,336	12,541	10,036	8,289	10,207	6,729	384
3,471	2,414	2,655	2,519	2,216	2,218	4,446	3,672	3,284	4,408	3,051	385
5,233	3,105	3,521	3,033	2,835	2,364	4,862	4,127	3,782	6,396	5,062	386
2,442	1,853	2,310	2,266	2,090	1,861	3,548	2,752	2,223	2,348	1,445	387
5,179	4,345	5,307	4,748	4,546	4,193	8,244	6,782	5,472	7,621	7,959	388
2,767	1,475	1,624	1,423	1,356	1,238	2,705	2,348	2,157	3,127	1,741	389
1,008	597	682	614	578	543	1,167	1,068	890	1,235	963	390
5,818	4,497	5,109	4,648	4,269	4,179	8,512	7,042	6,176	8,340	5,721	391
12,860	7,376	8,301	7,643	6,652	5,902	11,201	9,363	8,384	10,845	5,687	392
27,201	23,784	27,076	25,683	23,777	21,096	39,649	30,636	24,031	26,742	24,833	393
1,580	1,689	2,080	1,822	1,556	1,376	2,540	2,092	1,674	2,459	4,961	394
998	906	1,315	1,412	1,282	1,017	1,675	1,268	1,022	1,298	1,119	395
3,982	1,681	1,649	1,369	1,176	1,027	1,966	1,819	1,711	3,403	2,030	396
2,879	1,488	1,639	1,417	1,455	1,129	1,734	1,671	1,877	3,078	1,252	397
1,298	687	786	713	761	626	937	923	1,032	1,777	727	398
1,306	558	593	472	437	383	654	549	681	1,543	1,074	399
6,785	4,165	4,836	4,326	3,864	3,018	5,129	4,038	3,526	4,813	2,893	400
4,685	2,663	3,021	2,714	2,425	1,896	3,363	2,770	2,452	3,392	2,019	401
4,719	2,895	3,585	3,040	2,672	2,133	3,480	2,797	2,309	2,908	1,782	402
2,959	2,035	2,564	2,209	1,956	1,588	2,594	2,088	1,734	2,216	1,435	403
4,327	3,289	4,115	3,790	3,335	2,676	4,184	2,975	2,212	2,747	1,567	404
1,680	1,345	1,714	1,650	1,515	1,271	2,033	1,458	1,023	1,283	758	405
5,695	2,556	3,056	2,464	2,098	1,884	3,320	2,710	2,488	3,354	2,216	406
1,649	813	990	808	683	591	1,102	871	731	913	555	407
1,764	862	968	849	693	640	988	828	824	1,742	762	408
1,779	1,027	1,149	1,007	952	831	1,536	1,309	1,295	1,740	1,143	409
1,084	698	802	744	731	643	1,230	1,067	991	1,343	873	410
1,585	769	923	711	605	484	917	855	829	1,319	645	411
189	85	78	70	54	43	90	126	139	245	151	412
1,270	843	1,048	880	740	639	1,023	752	726	991	545	413
9,424	4,724	5,264	4,405	3,817	3,167	5,927	5,514	5,020	7,585	3,885	414
5,837	3,125	3,436	2,963	2,653	2,279	4,468	4,040	3,489	5,013	2,859	415
209,364	134,973	156,933	141,673	127,526	110,890	205,424	165,844	143,784	192,857	134,372	416
988	641	703	720	670	540	1,067	1,074	828	1,338	918	417
1,731	1,001	1,038	1,050	910	763	1,442	1,375	1,127	1,767	1,169	418
1,138	442	293	273	226	169	298	268	236	406	475	419
609	229	139	110	105	57	146	143	119	146	92	420
2,008	992	909	809	770	738	1,394	1,414	1,224	1,931	1,567	421
671	428	426	368	389	376	745	775	752	1,209	1,049	422
843	409	355	285	254	267	381	336	334	524	376	423
558	181	130	72	66	57	96	99	92	107	171	424
5,156	2,253	1,826	1,549	1,421	1,288	2,315	2,260	2,005	3,114	2,681	425
4,118	1,850	1,605	1,291	1,093	857	1,520	1,115	784	1,225	2,349	426
4,033	2,146	1,692	1,246	1,142	1,054	1,566	2,577	2,082	1,581	1,751	427
8,151	3,996	3,297	2,537	2,235	1,911	3,086	3,692	2,866	2,806	4,100	428
217,693	1,276,605	1,413,256	1,299,171	1,181,194	1,065,929	1,888,870	1,458,129	1,172,639	1,340,319	988,377	429

TABLE 2

ADDITIONAL LOCALITIES NOT TABULATED ELSEWHERE

1983 TAXATION YEAR

		ALL RETURNS TOUTES LES DÉCLARATIONS				TAXABLE RETURNS DÉCLARATIONS IMPOSABLES		
Locality	Province	Number of Returns	Average Income	Total Income	Total Tax Payable	Number of Returns	Average Income	Total Income
Localité	Province	Nombre de déclarations	Revenu moyen	Revenu total	Impôt total à payer	Nombre de déclarations	Revenu moyen	Revenu total
			\$	(\$ 000)	(\$ 000)		\$	(\$ 000)
Abbotsford	B.C.-C.-B.	20,095	16,892	339,460	51,181	13,112	23,637	309,940
Ajax	Ont.	15,791	19,632	310,017	55,688	11,970	24,808	296,950
Alma	Qué.	14,649	15,263	223,596	21,664	9,194	22,278	204,830
Amherstburg	Ont.	8,692	18,010	156,543	26,555	5,637	25,699	144,860
Amos	Qué.	8,042	15,196	122,208	12,095	5,201	21,466	111,640
Ancaster	Ont.	9,394	23,465	220,436	41,534	6,702	31,066	208,210
Anjou	Qué.	21,968	16,706	367,001	38,740	15,673	21,932	343,740
Aurora	Ont.	10,706	20,281	217,130	38,584	7,805	26,333	205,530
Aylmer	Qué.	15,876	19,440	308,644	35,658	11,678	25,110	293,230
Baie Comeau	Qué.	8,662	19,510	168,999	20,383	6,160	26,258	161,750
Bathurst	N.B.-N.-B.	13,281	14,393	191,160	31,478	9,066	20,080	182,050
Beaconsfield	Qué.	10,306	30,594	315,306	47,143	7,859	38,548	302,950
Beloeil	Qué.	10,773	17,562	189,200	20,615	7,255	24,368	176,790
Blainville	Qué.	11,673	15,073	175,537	17,488	7,569	21,492	162,670
Boisbriand	Qué.	7,677	15,395	118,189	12,241	5,060	21,863	110,620
Boucherville	Qué.	17,941	21,770	390,593	48,633	13,328	28,059	373,970
Bridgewater	N.S.-N.-É.	8,791	14,387	126,479	19,276	5,370	21,236	114,030
Buckingham	Qué.	8,167	15,666	127,952	12,936	5,433	21,791	118,390
Caledon	Ont.	16,282	21,902	356,622	66,545	11,741	28,638	336,240
Campbell River	B.C.-C.-B.	14,155	18,728	265,096	45,679	9,614	25,793	247,970
Camrose	Alta.-Alb.	10,108	17,532	177,219	26,218	6,863	23,785	163,240
Cape Breton-Subd. B	N.S.-N.-É.	7,985	13,914	111,104	17,254	4,683	21,195	99,250
Cobourg	Ont.	10,858	17,114	185,831	28,242	7,482	22,886	171,230
Collingwood	Ont.	8,978	14,476	129,971	17,851	5,771	20,094	115,960
Côte-Saint-Luc	Qué.	13,825	24,185	334,367	39,706	10,304	30,249	311,680
Courtenay	B.C.-C.-B.	10,294	16,203	166,794	25,303	6,594	23,148	152,630
Cowansville	Qué.	7,186	14,408	103,543	9,819	4,632	20,221	93,660
Cowichan Valley-Subd. A	B.C.-C.-B.	7,178	16,502	118,457	17,710	4,733	23,025	108,980
Cranbrook	B.C.-C.-B.	12,694	18,106	229,841	37,098	8,522	25,024	213,250
Dauphin	Man.	7,494	13,300	99,677	13,318	3,856	21,424	82,610
Dryden	Ont.	6,912	18,525	128,047	21,797	4,838	24,913	120,530
Duncan	B.C.-C.-B.	12,756	17,036	217,314	33,692	8,222	24,111	198,240
Dundas	Ont.	15,053	20,540	309,195	54,209	10,645	27,214	289,650
Dunnville	Ont.	7,138	14,711	105,014	15,305	4,383	21,640	94,850
East Gwillimbury	Ont.	6,836	19,037	130,141	22,777	4,865	25,103	122,130
East Hants	N.S.-N.-É.	11,274	13,386	150,925	22,189	6,742	20,253	136,540
Elliot Lake	Ont.	10,526	21,519	226,511	46,054	7,243	30,170	218,520
Essa	Ont.	7,574	15,323	116,058	17,144	5,056	21,455	108,470
Flamborough	Ont.	10,355	18,788	194,554	32,154	7,059	25,622	180,860
Fort Erie	Ont.	15,074	14,861	224,027	29,504	9,081	21,418	194,500
Fort McMurray	Alta.-Alb.	19,040	28,687	546,218	122,016	15,272	34,887	532,750
Fort Saskatchewan	Alta.-Alb.	8,473	21,791	186,167	33,734	6,332	28,155	178,270
Fort St. John	B.C.-C.-B.	10,273	16,912	173,739	30,217	6,708	24,186	162,240
Gaspé	Qué.	9,047	13,176	119,204	11,187	5,622	19,061	107,160
Georgina	Ont.	11,367	14,976	170,235	25,344	7,267	21,228	154,270
Goderich	Ont.	6,815	16,146	110,041	16,205	4,272	23,190	99,070
Grande Prairie	Alta.-Alb.	16,455	19,171	315,463	51,969	11,878	25,075	297,850
Greenfield Park	Qué.	10,547	16,799	177,180	18,388	7,303	22,696	165,750
Grimsby	Ont.	10,438	18,288	190,898	31,753	7,093	25,176	178,570
Haldimand	Ont.	7,992	16,211	129,565	20,284	5,101	23,401	119,370
Halifax-Subd. C	N.S.-N.-É.	19,849	15,564	308,948	50,830	13,192	21,981	289,960
Halifax-Subd. D	N.S.-N.-É.	13,352	16,664	222,507	37,695	9,372	22,411	210,050
Halton Hills	Ont.	17,561	19,552	343,351	61,096	12,511	25,890	323,900
Hawkesbury	Ont.	7,943	13,646	108,393	16,340	4,569	21,430	97,910
Hinton	Alta.-Alb.	7,031	19,237	135,262	23,937	4,751	26,882	127,710
Huntsville	Ont.	8,232	14,046	115,633	15,593	4,856	20,873	101,360
Iberville	Qué.	8,370	14,333	119,968	11,134	5,492	19,797	108,770
Ingersoll	Ont.	6,964	14,860	103,490	14,742	4,334	21,465	93,050
Kapuskasing	Ont.	7,716	18,245	140,779	25,044	5,120	25,987	133,050
Kenoia	Ont.	8,770	17,811	156,204	25,096	6,150	23,711	145,850
King	Ont.	9,453	24,372	230,392	44,995	6,804	31,924	217,210
Kings-Subd. A	N.S.-N.-É.	7,844	13,049	102,361	13,824	4,485	20,121	90,240
Kirkland Lake	Ont.	7,957	14,857	118,224	19,048	4,703	22,988	108,110
Kitimat	B.C.-C.-B.	7,088	22,676	160,728	31,906	5,196	30,017	155,970
La Baie	Qué.	11,303	15,193	171,736	16,899	6,994	22,791	159,440
La Tuque	Qué.	8,189	15,188	124,376	12,314	5,034	22,520	113,340
Lauzon	Qué.	7,897	15,196	120,008	11,501	5,244	20,992	110,080
Leamington	Ont.	12,144	15,856	192,562	28,683	7,989	21,848	174,550
Leduc	Alta.-Alb.	8,564	20,097	172,118	28,873	6,336	25,828	163,640

Note: Additional selected localities are shown above which are not tabulated in Table 1 of Part 2. These were tabulated from our master file and a sample was used. Similar data on certain other localities are available on request, but these do not include localities within the boundaries of cities shown in Table 1.



## AUTRES LOCALITÉS NON COMPRISSES DANS LES AUTRES TABLEAUX

ANNÉE D'IMPOSITION 1983

		ALL RETURNS TOUTES LES DÉCLARATIONS				TAXABLE RETURNS DÉCLARATIONS IMPOSABLES		
Locality	Province	Number of Returns	Average Income	Total Income	Total Tax Payable	Number of Returns	Average Income	Total Income
Localité	Province	Nombre de déclarations	Revenu moyen	Revenu total	Impôt total à payer	Nombre de déclarations	Revenu moyen	Revenu total
			\$	(\$ '000)	(\$ '000)		\$	(\$ '000)
Lincoln	Ont.	8,260	16,677	137,753	20,625	5,212	23,880	124,466
Lindsay	Ont.	11,678	15,385	179,676	24,933	7,531	21,369	160,936
Lloydminster	Alta. - Alb.	7,937	20,014	158,856	26,159	5,874	25,476	149,648
Loretteville	Qué.	8,696	16,330	142,013	14,561	5,836	22,670	132,305
Maple Ridge	B.C. - C.-B.	19,385	18,287	354,509	59,639	13,539	24,439	330,881
Mascouche	Qué.	11,811	15,287	180,563	18,430	7,706	21,919	168,914
Matane	Qué.	8,304	13,690	113,689	10,573	5,170	19,851	102,630
Matsqui	B.C. - C.-B.	12,389	16,255	201,389	28,638	7,664	23,518	180,249
Midland	Ont.	9,102	15,236	138,682	20,160	5,986	21,173	126,745
Milton	Ont.	19,300	20,441	394,528	72,155	14,034	26,625	373,666
Mirabel	Qué.	12,284	14,440	177,393	16,738	7,840	20,608	161,571
Mission	B.C. - C.-B.	11,105	16,222	180,153	28,204	6,951	23,675	164,568
Mont-Royal	Qué.	9,386	35,447	332,706	51,919	7,375	43,223	318,774
Mount Pearl	Nfld. - T.-N.	11,147	15,346	171,073	28,426	8,547	19,389	165,721
Nelson	B.C. - C.-B.	8,527	16,773	143,025	20,877	5,771	22,788	131,514
Newcastle	Ont.	18,485	17,676	326,744	53,263	12,470	24,345	303,589
Newmarket	Ont.	21,141	19,375	409,610	71,972	15,371	25,201	387,372
Nickel Centre	Ont.	7,413	14,961	110,908	16,515	4,622	22,031	101,829
Orangeville	Ont.	11,713	17,809	208,598	34,572	8,087	24,094	194,850
Promocto	N.B. - N.-B.	7,162	15,074	107,962	16,424	5,415	19,419	105,158
Osgoode	Ont.	9,546	21,470	204,958	36,982	7,067	27,600	195,051
Outremont	Qué.	10,497	27,456	288,214	41,347	7,950	34,517	274,416
Perth	Ont.	7,216	20,497	147,909	25,339	4,886	28,233	137,949
Perth	Ont.	7,159	14,951	107,040	14,701	4,711	20,436	96,278
Petawawa	Ont.	7,214	16,255	117,266	17,885	5,091	22,026	112,136
Port Hope	Ont.	7,775	16,658	129,522	19,263	5,168	23,053	119,138
Powell River	B.C. - C.-B.	9,944	17,903	178,037	29,237	6,530	25,332	165,419
Quesnel	B.C. - C.-B.	12,212	17,041	208,112	35,172	7,688	25,279	194,351
Renfrew	Ont.	7,748	14,227	110,238	15,242	4,847	20,361	98,691
Riverview	N.B. - N.-B.	8,013	17,706	141,881	24,748	6,043	22,788	137,710
Rock Forest	Qué.	6,939	15,306	106,213	10,371	4,774	20,733	98,984
Salmon Arm	B.C. - C.-B.	7,855	15,089	118,526	16,972	4,739	22,301	105,685
Selkirk	Man.	8,203	14,744	120,947	18,395	4,928	21,825	107,556
Sidney	B.C. - C.-B.	9,684	18,875	182,790	27,664	6,795	24,787	168,431
Sillery	Qué.	7,081	26,013	184,199	25,254	5,039	34,259	172,634
Simcoe	Ont.	13,780	15,893	219,017	33,700	8,872	22,482	199,466
Smiths Falls	Ont.	9,550	15,087	144,081	20,516	6,417	20,505	131,584
Spruce Grove	Alta. - Alb.	9,176	20,286	186,146	32,507	6,840	26,099	178,524
St. Albert	Alta. - Alb.	21,394	22,736	486,426	87,806	16,494	28,297	466,732
St-Augustin-de-Desmaures	Qué.	7,448	16,183	120,535	12,090	5,024	22,482	112,953
St-Bruno-de-Montarville	Qué.	9,128	22,267	203,257	25,702	6,759	28,828	194,854
St-Eustache	Qué.	18,174	15,758	286,399	29,554	12,135	22,014	267,147
St-Lambert	Qué.	12,676	25,134	318,611	42,491	9,605	31,489	302,453
St-Louis-de-Terrebonne	Qué.	9,847	16,309	160,599	17,051	6,822	22,295	152,103
Ste-Julie	Qué.	7,696	19,508	150,137	17,760	5,572	25,866	144,129
Ste-Thérèse	Qué.	8,569	16,919	144,979	15,867	5,657	23,740	134,300
Steinbach	Man.	6,853	12,196	83,585	10,121	3,526	19,757	69,666
Strathcona County								
No. 20	Alta. - Alb.	26,490	23,111	612,215	111,805	19,977	29,302	585,365
Strathroy	Ont.	7,308	15,071	110,143	15,452	4,904	20,559	100,823
Summerside	P.E.I. - Î.-P.-É.	7,325	14,019	102,695	14,368	5,452	17,884	97,509
Terrace	B.C. - C.-B.	10,390	17,746	184,391	30,467	7,266	23,982	174,260
Terrebonne	Qué.	7,032	14,665	103,129	10,111	4,514	21,066	95,094
Thompson	Man.	8,410	18,387	154,643	28,981	5,755	25,655	147,645
Tillsonburg	Ont.	8,779	15,280	134,150	19,478	5,819	20,847	121,311
Tracy	Qué.	7,500	16,676	125,074	13,275	4,800	24,138	115,863
Trenton	Ont.	15,662	15,564	243,764	36,427	10,476	21,603	226,318
Val-d'Or	Qué.	14,152	15,752	222,923	23,590	9,268	22,264	206,351
Vaughan	Ont.	19,337	21,782	421,212	80,294	14,319	27,813	398,261
Victoriaville	Qué.	16,105	13,700	220,653	19,591	9,891	19,813	195,976
Wallaceburg	Ont.	9,099	15,584	141,801	21,962	5,871	22,282	130,823
Westmount	Qué.	9,541	40,634	387,690	58,076	7,456	48,871	364,389
Wetaskiwin	Alta. - Alb.	7,344	16,202	118,991	17,018	4,872	22,205	108,185
Whitechurch-Stouffville	Ont.	7,768	19,753	153,443	27,130	5,468	26,171	143,106
Williams Lake	B.C. - C.-B.	11,202	17,370	194,580	32,080	7,397	24,689	182,631
Wilmot	Ont.	6,853	16,562	113,504	16,550	4,529	22,857	103,522
Woolwich	Ont.	8,863	17,833	158,057	22,834	5,956	24,019	143,060
Yarmouth	N.S. - N.-É.	7,047	13,379	94,285	13,897	4,031	20,378	82,147

Remarque: On trouvera ci-dessus certaines localités qui ne sont pas comprises dans le tableau 1 de la partie 2. Elles ont été tirées de notre dossier général et on n'a pas utilisé d'échantillon. On peut obtenir, sur demande, des données semblables concernant certaines autres localités, mais elles ne comprennent pas les localités à l'intérieur des limites des villes indiquées au tableau 1.





## **Part 3**

Description of Tables

Historical Statistics

Miscellaneous Statistics

## **Description of Tables in Part 3**

## **Partie 3**

Description des tableaux

Statistiques historiques

Statistiques diverses

## **Description des tableaux de la partie 3**





### *Description of Tables in Part 3*

#### **HISTORICAL TABLES**

For historical tables 3 through 6, the totals include records with age unstated and the group "Males and Females" includes records with sex unstated.

#### **TABLE 1 — YEARLY RECORD OF RETURNS FILED**

This table summarizes data from earlier taxation statistics reports. For taxable returns, the number of returns, total income, total exemptions and deductions, taxable income and total tax payable are shown for 1955 through 1983 tax years. This table also indicates the total income for all returns and non-taxable returns.

#### **TABLE 2 — YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME**

This table summarizes data from earlier taxation statistics reports concerning the distribution of taxable returns by income classes for 1955 through 1983 tax years.

#### **TABLE 3 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1982 TO 1983**

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for two successive years. The table analyzes these individuals by sex and age in 1982 and measures the increases and decreases in average income in 1983.

#### **TABLE 4 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1979 TO 1983**

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for five successive years. The table analyses the individuals by sex and age in 1979 and measures the increases and decreases in average income in 1983.

#### **TABLE 5 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1982 TO 1983**

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for two successive years. The table compares the 1983 and 1982 income distributions of these individuals.

### *Description des tableaux de la partie 3*

#### **TABLEAUX HISTORIQUES**

Pour les tableaux historiques 3 à 6, les totaux comprennent les personnes dont l'âge n'est pas précisé et le groupe «Hommes et Femmes» comprend les personnes dont le sexe n'est pas précisé.

#### **TABLEAU 1 — RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES**

Ce tableau présente une récapitulation de données tirées d'éditions antérieures de Statistiques fiscales. Pour les déclarations imposables, le nombre de déclarations, le revenu total, le total des exemptions et déductions, le revenu imposable et le total de l'impôt à payer sont indiqués pour les années d'imposition 1955 à 1983. Ce tableau comprend également le revenu total pour toutes les déclarations, le nombre total de toutes les déclarations et des déclarations non imposables.

#### **TABLEAU 2 — RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES SELON LE REVENU**

Ce tableau présente une récapitulation de données tirées d'éditions antérieures de Statistiques fiscales au sujet de la répartition des déclarations imposables selon la catégorie de revenu pour les années d'imposition 1955 à 1983.

#### **TABLEAU 3 — CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1982 À 1983**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont les enregistrements figurent à notre fichier informatique maître des contribuables pendant deux années consécutives. Le tableau analyse ces particuliers selon le sexe et l'âge en 1982 et mesure les augmentations et les diminutions du revenu moyen en 1983.

#### **TABLEAU 4 — CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1979 À 1983**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont les enregistrements figurent à notre fichier informatique maître des contribuables pendant cinq années consécutives. Le tableau analyse ces particuliers selon le sexe et l'âge en 1979 et mesure les augmentations et les diminutions du revenu moyen en 1983.

#### **TABLEAU 5 — CHANGEMENT DE REVENU SELON LE SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1982 À 1983**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont les enregistrements figurent dans notre fichier informatique maître des contribuables pendant deux années consécutives. Il compare la répartition du revenu touché par ces particuliers en 1983 et en 1982.

**TABLE 6 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1979 TO 1983**

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for five successive years. The table compares the 1983 and 1979 income distributions of these individuals. The summary below the table compares average incomes of the group for each of the five years covered.

#### MISCELLANEOUS STATISTICS

**TABLE 1 — ANNUAL COLLECTIONS AND COSTS OF ADMINISTRATION 1950-1984**

This table shows the net amount realized annually by Revenue Canada, Taxation after payment of refunds, and the cost of collecting the annual revenues. Collections of income tax from individuals and corporations are made under the Income Tax Act enacted in 1948 which was revised and re-enacted effective for the 1953 and subsequent taxation years. In years prior to the inception of the Income Tax Act, authority was provided for the collection of these taxes under the Income War Tax Act enacted in 1917. Estate taxes were collected under the Estate Tax Act enacted in 1958. Succession duties were collected under the Dominion Succession Duty Act enacted in 1941.

Collections of individual and corporation income tax include Old Age Security Tax for 1952 and subsequent fiscal years. Amounts of individual and corporation income tax collected on behalf of the provincial governments are included in 1962 and subsequent fiscal years. Individual income taxes include Canada Pension Plan Contributions collected in 1966 and subsequent fiscal years and Unemployment Insurance Premiums beginning in 1972.

The following notes describe briefly the items under the various column headings:

**Individual Income Tax** — Under Section 2 of the Income Tax Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 117 of the Act. The collections under this heading include amounts deducted at the source or remitted by employers and direct payments of instalments, balances of tax, arrears, etc., by individuals.

The tax collected from individuals in a given fiscal year exceeds the assessed tax payable shown in Part 1 of this book. This is partly due to the differing time periods covered. A fiscal year includes a mixture of more than one taxation year. Collection figures also include revenue from sources not reflected in the Part 1 analysis of tax payable, principally re-assessments of tax subsequent to the initial assessment, tax deductions at the source not claimed on tax returns and assessments of tax on returns processed after the statistical close-off date.

**TABEAU 6 — CHANGEMENT DE REVENU SELON LE SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1979 À 1983**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont les enregistrements figurent dans notre fichier informatique maître des contribuables pendant cinq années consécutives. Il compare la répartition du revenu touché par ces particuliers en 1983 et en 1979. Le résumé au bas du tableau compare le revenu moyen du groupe pour chacune des cinq années étudiées.

#### STATISTIQUES DIVERSES

**TABEAU 1 — RENTRÉES ANNUELLES ET FRAIS D'ADMINISTRATION (1950-1984)**

Ce tableau indique les sommes nettes perçues chaque année par le ministère de Revenu Canada, Impôt, une fois les remboursements déduits; il indique aussi les frais de perception des recettes annuelles. L'impôt sur le revenu des particuliers et des corporations est perçu en vertu de la Loi de l'impôt sur le revenu édictée en 1948 qui a été refondue et édictée de nouveau pour les années d'imposition 1953 et suivantes. Au cours des années qui ont précédé l'entrée en vigueur de la Loi de l'impôt sur le revenu, ces impôts étaient perçus en vertu de la Loi de l'impôt de guerre sur le revenu édictée en 1917. Les impôts sur les successions étaient perçus en vertu de la Loi de l'impôt sur les biens transmis par décès, édictée en 1958. Les droits successoraux étaient perçus en vertu de la Loi fédérale sur les droits successoraux, édictée en 1941.

Les impôts perçus sur le revenu des particuliers et des corporations comprennent l'impôt de la sécurité de la vieillesse pour les années financières 1952 et suivantes. Les montants de l'impôt perçu sur le revenu des particuliers et des corporations pour le compte des gouvernements provinciaux sont inclus pour les années financières 1962 et suivantes. Les impôts sur le revenu des particuliers comprennent les cotisations au Régime de pensions du Canada perçu pour les années financières 1966 et suivantes ainsi que les primes d'assurance-chômage à partir de 1972.

Les remarques suivantes donnent un bref exposé des postes qui figurent sous les titres des différentes colonnes:

**Impôt sur le revenu des particuliers** — En vertu de l'article 2 de la Loi de l'impôt sur le revenu, un impôt est prélevé sur le revenu imposable des personnes qui résident au Canada à quelque époque dans une année d'imposition. L'impôt sur les particuliers est établi selon les taux énoncés à l'article 117 de la loi. Les recouvrements figurant à ce poste comprennent les montants retenus à la source ou versés par les employeurs et les acomptes provisionnels, soldes d'impôt, arriérés, etc., payés directement par des particuliers.

L'impôt perçu des particuliers au cours d'un exercice financier donné dépasse les cotisations d'impôt exigible figurant dans la partie 1 de cet ouvrage. Cela est attribuable en partie au fait que des périodes différentes sont visées. L'exercice financier couvre plus d'une année d'imposition. Les chiffres des rentrées comprennent également des recettes provenant de sources non indiquées dans l'analyse de l'impôt exigible, à la partie 1 principalement les nouvelles cotisations d'impôt établies après la cotisation initiale, les retenues d'impôt à la source non indiquées dans les déclarations d'impôt et les cotisations d'impôt relatives aux déclarations traitées après la date limite du rassemblement des données statistiques.



**Corporation Income Tax** — This is levied under Section 2 of the Act at rates set forth in Section 123. Under Section 196 of the Act, corporations had an election of paying a tax of 15% on their undistributed income. Section 196 of the Act was repealed in 1977. Collections of this tax are reported under the heading of Corporation Income Tax.

**Excess Profits & Special Taxes** — Under this heading, appear collections under the Excess Profits Tax Act enacted during World War II. The figures from 1941 to 1952 inclusive relate solely to this Act. The Special 5% Refundable Tax payable by corporations and certain trusts is recorded here, beginning with 1967. The Petroleum and Gas Revenue Taxes are recorded here starting with 1981. The tax rates imposed in 1983 are 14.67% from January 1 to May 31 and 16% from June 1 to December 31 on production revenue and, production and resource royalties related to petroleum and gas operations. These taxes are not income taxes, profit taxes or surtaxes. They are levied under a new Act of Parliament. The federal agency charged with the administration of this legislation is Revenue Canada, Taxation.

**Non-Resident Tax** — Under Section 212 of the Act a tax is withheld on payments to non-residents in respect of interest, dividends, rents, royalties, management fees and certain other types of income from Canada. The general rate is 25%, but a rate of 20% applies to dividends from corporations with a degree of Canadian ownership.

**Miscellaneous Tax Revenue** — Prior to the 1984 edition, this column was entitled "Succession Duties and Estate Tax". It has been changed to read "Miscellaneous Tax Revenue" as the data also contains taxes levied on non-resident insurance companies, T3 Returns relating to trust income and any other miscellaneous taxes.

**Total Annual Cost** — The cost of collecting the total annual revenues is also shown in this table. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

**TABLE 1A — ESTIMATED ALLOCATION OF COLLECTIONS FROM INDIVIDUALS, EMPLOYERS AND CORPORATIONS**

This table shows the estimated allocation of collections shown in Table 1 under the headings "Individual Income Tax" and "Corporation Income Tax" as between Federal Income Tax, Provincial Income Tax, Old Age Security Tax, Canada Pension Plan Contributions and Unemployment Insurance Premiums. The remaining revenues, Non-Resident Tax and Estate Tax, are not subject to allocation in this manner. Historically, this allocation goes back to the 1952 fiscal year when the Old Age Security Tax began to be collected. Following are brief notes concerning the items shown in this table:

**Impôt sur le revenu des corporations** — Cet impôt est prélevé en vertu de l'article 2 de la Loi, aux taux énoncés à l'article 123. En vertu de l'article 196 de la Loi, une corporation peut choisir de payer un impôt de 15 % sur son revenu non distribué. L'article 196 de la Loi a été abrogé en 1977. Les recouvrements de cet impôt sont déclarés à la rubrique de l'impôt sur le revenu des corporations.

**Impôt sur les surplus de bénéfices et impôts spéciaux** — À ce poste figurent les recouvrements effectués en vertu de la Loi sur la taxation des surplus de bénéfices édictée pendant la seconde guerre mondiale. Les chiffres des années 1941 à 1952 inclusivement se rapportent seulement à la loi précitée. À compter de 1967, l'impôt spécial remboursable de 5 % que doivent payer les corporations et certaines fiducies est compris dans ce poste. À compter de 1981, les impôts sur les revenus pétroliers sont compris dans ce poste. En 1983, les taux d'imposition sur les revenus de production ainsi que les redevances pétrolières et de production sont de 14,67 % pour la période du 1<sup>er</sup> janvier au 31 mai et de 16 % pour la période du 1<sup>er</sup> juin au 31 décembre. Il ne s'agit ni d'impôt sur le revenu, ni d'impôt sur les bénéfices, ni de surtaxe. Cet impôt est prélevé en vertu d'une loi nouvellement adoptée par le Parlement. Revenue Canada, Impôt est l'organisme fédéral chargé d'appliquer cette législation.

**Impôt des non-résidents** — En vertu de l'article 212 de la loi, un impôt est retenu sur les paiements faits aux non-résidents sous forme d'intérêts, dividendes, loyers, redevances, honoraires de gestion, ainsi que sur certains autres genres de revenus de provenance canadienne. Le taux général est de 25 %, mais un taux de 20 % s'applique aux dividendes provenant de corporations qui sont possédées dans une mesure quelconque par des Canadiens.

**Recettes fiscales diverses** — Avant l'édition de 1984, cette colonne s'intitulait «Droits successoraux et impôt sur les successions». Ce titre a été remplacé par «Recettes fiscales diverses», car cette colonne contient également l'impôt perçu sur les compagnies d'assurances non résidentes, les déclarations T3 se rapportant au revenu de fiducie ainsi que toute autre recette fiscale diverse.

**Frais annuels totaux** — Le tableau donne aussi les frais annuels de perception qui comprennent notamment les traitements, impressions, frais de voyage, papeterie, fournitures, etc., mais non la location d'immeubles ni la valeur locative des locaux occupés dans les immeubles du gouvernement.

**TABLEAU 1A — RÉPARTITION ESTIMATIVE DES RECETTES PROVENANT DES PARTICULIERS, DES EMPLOYEURS ET DES CORPORATIONS**

Dans ce tableau, les recouvrements qui figurent au tableau 1 sous les postes «Impôt sur le revenu des particuliers» et «Impôt sur le revenu des corporations» sont répartis de façon estimative entre l'impôt fédéral sur le revenu, l'impôt provincial sur le revenu, l'impôt de la sécurité de la vieillesse, les cotisations au Régime de pensions du Canada et les primes d'assurance-chômage. Les autres recettes, c'est-à-dire l'impôt des non-résidents et l'impôt sur les biens transmis par décès, ne sont pas ainsi assujettis à la répartition. Historiquement, cette répartition remonte à l'année financière 1952 alors que l'impôt de la sécurité de la vieillesse a commencé à être perçu. Voici quelques remarques concernant les postes figurant dans ce tableau:

**Federal Income Tax**—This represents the federal portion of individual and corporation income taxes.

**Provincial Income Tax**—This is the provincial income tax collected on behalf of those provinces which have agreements with the federal government under the Federal-Provincial Fiscal Arrangements Act. The province of Quebec is not included since it collects its own income tax from both individuals and corporations, the provinces of Ontario and Alberta collect their own income tax from corporations.

The rates of provincial income tax for individuals for the 1983 taxation year were 60% of taxable income for Newfoundland, 52.5% for Prince Edward Island, 56.5% for Nova Scotia, 58% for New Brunswick, 48% for Ontario, 54% for Manitoba, 51% for Saskatchewan, 38.5% for Alberta, 44% for British Columbia, 43% for the Northwest Territories, and 45% for Yukon.

For corporations the rates were 16% of taxable income for Newfoundland, 10% for Prince Edward Island, 15% for Nova Scotia, 14% for New Brunswick, 16% for Manitoba, 14% for Saskatchewan, 16% for British Columbia, 10% for Yukon Territory and Northwest Territories.

**Old Age Security**—This represents Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25(1a) of the Old Age Security Act. Section 25 of the said Act was repealed in 1975 and the following was substituted therefore: All benefits payable under this Act shall be paid out of the Consolidated Revenue Fund.

**Canada Pension Plan Contributions**—These contributions are collected from employees, employers and self-employed persons. Earnings in 1983 above \$1,800 up to a ceiling of \$16,700 a year, were subject to contributions. The rate is 1.8% of annual earnings for employees, with an equivalent matching contribution from the employer; for self-employed persons, 3.6% of annual earnings. Self-employed persons who earn less than \$1,800 in a year are exempted from coverage.

**Unemployment Insurance Premiums**—These are collected from employees and employers and remitted by the employer.

**TABLE 2 — MISCELLANEOUS ITEMS FROM 1983  
INDIVIDUAL RETURNS**

This table shows miscellaneous items derived from all returns. For each item, the number of all returns which had the item and, if possible, the dollar amount involved are indicated. The total of returns analyzed here varies slightly from the total of returns analyzed in Part 1 of this report. This is a 100% analysis whereas the figures shown in Part 1 are built up from a statistical sample of all returns processed to the same date.

**Impôt fédéral sur le revenu**—Ceci représente la tranche fédérale de l'impôt sur le revenu des particuliers et des corporations.

**Impôt provincial sur le revenu**—Il s'agit de l'impôt provincial sur le revenu qui a été perçu pour le compte des provinces ayant signé des accords avec le gouvernement fédéral en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces. La province de Québec n'est pas incluse puisqu'elle perçoit son propre impôt sur le revenu des particuliers et des corporations; les provinces d'Ontario et de l'Alberta perçoivent leur propre impôt sur le revenu des corporations.

Les taux de l'impôt provincial sur le revenu des particuliers pour l'année d'imposition 1983 étaient 60 % du revenu imposable pour Terre-Neuve, 52,5 % pour l'Île-du-Prince-Édouard, 56,5 % pour la Nouvelle-Écosse, 58 % pour le Nouveau Brunswick, 48 % pour l'Ontario, 54 % pour le Manitoba, 51 % pour la Saskatchewan, 38,5 % pour l'Alberta, 44 % pour la Colombie-Britannique, 43 % pour les Territoires du Nord-Ouest, et 45 % pour le Yukon.

Dans le cas des corporations, les taux étaient 16 % du revenu imposable pour Terre-Neuve, 10 % pour l'Île-du-Prince-Édouard, 15 % pour la Nouvelle-Écosse, 14 % pour le Nouveau Brunswick, 16 % pour le Manitoba, 14 % pour la Saskatchewan, 16 % pour la Colombie-Britannique, 10 % pour le Yukon et les Territoires du Nord-Ouest.

**Sécurité de la vieillesse**—Ceci représente les recettes fiscales et, à compter du 1<sup>er</sup> janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1a) de la Loi sur la sécurité de la vieillesse. L'article 25 de ladite loi a été abrogé en 1975 et a été remplacé par: Les prestations payables en vertu de la présente loi sont payées sur le Fonds du revenu consolidé.

**Cotisations pour le Régime de pensions du Canada**—Ces cotisations sont perçues des employés, des employeurs et des travailleurs indépendants. En 1983, les gains supérieurs à 1 800 \$ mais n'excédant pas 16 700 \$ par année étaient assujettis aux cotisations. Le taux est de 1,8 % des gains annuels de l'employé, une cotisation égale étant versée par l'employeur dans le cas des travailleurs indépendants, le taux est de 3,6 % de leurs gains annuels. Les travailleurs indépendants qui gagnent moins de 1 800 \$ dans une année ne participent pas au Régime pour cette année-là.

**Primes d'assurance-chômage**—Elles sont perçues des employeurs et des employés et sont versées par l'employeur.

**TABEAU 2 — ÉLÉMENTS DIVERS TIRÉS DES  
DÉCLARATIONS DE PARTICULIERS  
POUR 1983**

Ce tableau indique différents éléments prélevés de toutes les déclarations. Pour chacun de ces éléments, on indique le nombre de déclarations qui en font état et, si possible, le montant en dollars s'y rapportant. Le total des déclarations analysées ici et le total des déclarations analysées dans la partie 1 du présent rapport, varient légèrement. Il s'agit ici d'une analyse complète alors que les chiffres indiqués dans la partie 1 résultent d'un échantillon statistique de toutes les déclarations vérifiées jusqu'à la même date.



**Historical Tables  
of  
Individual Statistics**

**Tableaux historiques  
des statistiques  
concernant les particuliers**





# HISTORICAL TABLE 1 — TABLEAU HISTORIQUE 1

## YEARLY RECORD OF RETURNS FILED RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES

TAXATION YEARS 1955-1983 — ANNÉES D'IMPOSITION 1955-1983

Taxation Year Année d'imposition	TAXABLE RETURNS — DÉCLARATIONS IMPOSABLES					Total Number of Non-Taxable Returns	Total Number of Returns Filed	Total Income All Returns
	Number of Returns	Total Income	Total Exemptions and Deductions	Taxable Income	Total Tax			
	Nombre de déclarations	Revenu total	Total, exemptions et déductions	Revenu imposable	Impôt total	Nombre de déclarations non imposables produites	Nombre total des déclarations produites	Revenu total, toutes les déclarations
		(\$ '000)	(\$ '000)	(\$ '000)	(\$ '000)			(\$ '000)
1955	3,558,650	12,581,598	6,476,665	6,104,933	1,148,755	1,365,050	4,923,700	14,198,659
1956	3,908,176	14,355,717	7,125,349	7,230,368	1,290,843	1,282,575	5,190,751	15,890,706
1957	4,076,465	15,628,579	7,722,520	7,906,059	1,415,115	1,402,506	5,478,971	17,312,314
1958	4,048,252	16,225,364	8,081,658	8,143,706	1,383,326	1,482,244	5,530,496	18,249,280
1959	4,242,490	17,448,289	8,494,140	8,954,149	1,580,041	1,445,035	5,687,525	19,364,402
1960	4,389,766	18,578,218	8,851,287	9,726,931	1,783,598	1,460,845	5,850,611	20,484,321
1961	4,507,767	19,601,582	9,178,564	10,423,018	1,910,278	1,456,616	5,964,383	21,479,544
1962	4,681,227	20,764,226	9,656,381	11,107,845	2,021,762	1,456,000	6,137,227	22,713,288
1963	4,927,373	22,421,607	10,201,310	12,220,297	2,243,042	1,423,570	6,350,943	24,275,109
1964	5,301,219	25,173,953	11,002,136	14,171,817	2,719,201	1,418,373	6,719,592	26,977,875
1965	5,728,942	28,341,841	11,865,142	16,483,799 <sup>(1)</sup>	2,879,342	1,434,218	7,163,160	30,048,845
1966	6,276,579	32,596,843	13,210,497	19,414,589 <sup>(1)</sup>	3,366,081	1,456,546	7,733,125	34,249,146
1967	6,655,683	36,241,861	13,881,572	22,381,581 <sup>(1)</sup>	4,190,467	1,478,012	8,133,695	37,837,213
1968	6,966,914	40,161,472	14,451,814	25,728,508 <sup>(1)</sup>	5,061,944	1,528,270	8,495,184	41,779,617
1969	7,363,963	44,911,412	15,141,584	29,787,596 <sup>(1)</sup>	6,536,670	1,518,103	8,882,066	46,467,273
1970	7,641,731	49,266,158	15,675,022	33,599,746 <sup>(1)</sup>	7,520,593	1,541,676	9,183,407	50,825,409
1971	7,372,571	53,356,187	15,521,230	37,839,735 <sup>(1)</sup>	8,386,495	2,160,721	9,533,292	56,015,531
1972	8,081,015	62,903,008	23,776,459	39,133,153 <sup>(1)</sup>	9,859,053	2,300,990	10,382,005	66,248,558
1973	8,494,519	73,601,247	26,499,830	47,131,452 <sup>(1)</sup>	11,390,987	2,509,343	11,003,862	77,751,806
1974	8,930,232	89,639,654	31,657,310	58,000,887 <sup>(1)</sup>	13,768,733	2,671,938	11,602,170	94,785,130
1975	8,491,745	101,683,693	34,351,612	67,348,749 <sup>(1)</sup>	15,569,404	3,510,655	12,002,400	110,703,745
1976	8,806,731	117,297,437	39,915,222	77,395,179 <sup>(1)</sup>	17,772,650	3,535,981	12,342,712	127,295,136
1977	8,764,718	127,725,229	43,421,526	84,309,601 <sup>(1)</sup>	19,048,916	3,821,173	12,585,891	139,879,460
1978	8,813,289	140,839,986	46,902,161	93,944,189 <sup>(1)</sup>	20,310,849	5,507,024	14,320,313	157,013,108
1979	9,465,786	161,964,289	55,450,392	106,514,290 <sup>(1)</sup>	23,844,253	5,216,369	14,682,155	177,340,926
1980	9,906,842	187,197,763	62,916,964	124,282,657 <sup>(1)</sup>	29,112,200	4,858,036	14,764,878	202,512,826
1981	10,430,624	217,440,320	71,941,095	145,499,232 <sup>(1)</sup>	34,702,765	4,748,517	15,179,141	233,993,680
1982	10,428,026	238,280,441	77,874,753	158,272,282 <sup>(1)</sup>	38,680,627	4,792,837	15,220,863	256,089,424
1983	10,201,400	244,275,891	83,143,443	160,008,055 <sup>(1)</sup>	38,874,007	5,101,540	15,302,940	265,241,147

<sup>(1)</sup> Taxable income is equal to total income plus accumulated forward averaging amount withdrawal, minus total deductions, total exemptions, and forward averaging elective income deduction. If the result is an amount less than zero then taxable income is recorded as zero.

<sup>(1)</sup> Le revenu imposable est égal au revenu total plus le retrait du montant d'étalement accumulé, moins le total des déductions, le total des exemptions, et la déduction relative au revenu étalé. Si le résultat est un montant inférieur à zéro alors le revenu imposable est indiqué comme étant zéro.

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.

# HISTORICAL TABLE 2

## YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME

TAXATION YEARS 1955-1983

Taxation Year <i>Année d'imposition</i>	INCOME CLASS BASED ON TOTAL INCOME <i>CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL</i>				
	Under <i>Moins de</i> \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000
1955	3,121,860	360,430	43,000	15,960	6,700
1956	3,331,410	490,804	48,968	17,504	7,376
1957	3,376,019	600,276	58,996	19,715	8,132
1958	3,256,281	676,240	68,351	22,931	9,330
1959	3,317,762	797,271	76,753	24,389	10,027
1960	3,334,160	913,885	85,765	26,879	11,388
1961	3,331,948	1,015,124	97,899	30,852	12,612
1962	3,326,418	1,173,963	112,803	33,381	13,944
1963	3,416,001	1,306,679	131,197	35,568	15,317
1964	3,496,576	1,562,635	151,904	43,158	19,122
1965	3,572,656	1,860,115	191,656	50,740	21,504
1966	3,695,135	2,195,334	256,673	65,112	25,976
1967	3,669,853	2,490,063	334,048	81,645	31,997
1968	3,560,427	2,778,210	429,311	103,092	38,463
1969	3,550,877	2,985,437	577,150	131,906	48,280
1970	3,450,040	3,127,045	756,246	169,547	58,438
1971	2,793,725	3,220,092	975,065	219,288	69,919
1972	2,765,310	3,487,239	1,297,754	306,426	99,876
1973	2,410,466	3,637,260	1,669,022	452,524	147,398
1974	1,882,585	3,580,241	2,155,194	779,873	257,830
1975	855,706	3,327,068	2,404,110	1,105,590	402,441
1976	625,462	3,014,646	2,506,617	1,450,667	622,146
1977	324,739	2,716,539	2,477,668	1,682,983	810,976
1978	153,226	2,329,742	2,518,652	1,826,996	983,669
1979	147,503	2,272,996	2,552,118	1,902,370	1,199,175
1980	92,828	2,033,003	2,466,918	1,933,078	1,423,486
1981	65,705	1,758,053	2,379,565	1,967,226	1,537,388
1982	29,209	1,460,547	2,161,649	1,924,909	1,522,683
1983	19,187	1,205,380	2,032,483	1,872,787	1,482,566

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES SELON LE REVENU

ANNÉES D'IMPOSITION 1955-1983

INCOME CLASS BASED ON TOTAL INCOME CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL					Total Number of Taxpayers  <i>Total des contribuables</i>	Taxation Year  <i>Année d'imposition</i>
\$25,000 to-à \$30,000 <sup>(1)</sup>	\$30,000 to-à \$40,000 <sup>(1)</sup>	\$40,000 to-à \$50,000 <sup>(1)</sup>	\$50,000 to-à \$100,000	\$100,000 and over <i>et plus</i>		
—	—	—	1,920	460	3,558,650	1955
—	—	—	2,084	432	3,908,176	1956
—	—	—	2,202	453	4,076,465	1957
—	—	—	2,463	475	4,048,252	1958
—	—	—	2,562	495	4,242,490	1959
—	—	—	2,745	549	4,389,766	1960
—	—	—	2,964	602	4,507,767	1961
—	—	—	3,048	558	4,681,227	1962
—	—	—	3,302	554	4,927,373	1963
—	—	—	4,129	749	5,301,219	1964
—	—	—	4,808	851	5,728,942	1965
—	—	—	5,679	925	6,276,579	1966
—	—	—	7,243	1,145	6,655,683	1967
—	—	—	9,123	1,453	6,966,914	1968
—	—	—	11,583	1,743	7,363,963	1969
—	—	—	13,529	1,888	7,641,731	1970
—	—	—	16,400	2,145	7,372,571	1971
43,864	38,380	17,515	21,157	3,494	8,081,015	1972
62,637	56,013	24,277	29,453	5,469	8,494,519	1973
103,997	84,981	35,549	41,931	8,051	8,930,232	1974
161,080	121,070	47,431	56,194	11,055	8,491,745	1975
268,048	180,931	61,192	64,930	12,092	8,806,731	1976
354,827	236,035	72,956	74,709	13,286	8,764,718	1977
455,378	327,232	101,728	98,951	17,715	8,813,289	1978
625,020	467,456	140,192	131,353	27,603	9,465,786	1979
826,293	666,133	223,303	202,291	39,509	9,906,842	1980
1,044,946	1,007,188	338,573	278,323	53,657	10,430,624	1981
1,178,304	1,258,031	460,352	364,847	67,495	10,428,026	1982
1,194,649	1,373,575	546,299	398,929	75,545	10,201,400	1983

<sup>(1)</sup>Data for these specific income classes are not available prior to the 1972 taxation year, however the total includes all taxpayers.

<sup>(1)</sup>Les données pour ces catégories spécifiques de revenu ne sont pas disponibles pour les années fiscales antérieures à 1972, toutefois le total comprend tous les contribuables.

# HISTORICAL TABLE 3 — TABLEAU HISTORIQUE 3

## INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR PARTICULIERS IDENTIQUES

FROM - DE 1982 TO - À 1983

MALES — HOMMES				FEMALES — FEMMES			MALES & FEMALES HOMMES & FEMMES	
Age in 1982	Number in Group in 1982	Average Income of same Group in 1982 1983	Per Cent Increase in Income	Number in Group in 1982	Average Income of same Group in 1982 1983	Per Cent Increase in Income	Number in Group in 1982	Per Cent Increase in Income
Âge en 1982	Nombre de contribuables compris dans le groupe en 1982	Revenu moyen du même groupe pour 1982 1983	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1982	Revenu moyen du même groupe pour 1982 1983	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1982	Pour- centage d'augmen- tation du revenu

### ALL INDIVIDUALS IN THE GROUP TOUS LES PARTICULIERS DU GROUPE

		\$	\$			\$	\$			
Under-Moins de 20	390,687	5,617	7,166	27.6	340,431	4,384	5,463	24.6	734,531	26.0
20-24.....	1,012,426	12,285	13,595	10.7	1,030,852	8,438	9,251	9.6	2,043,839	10.2
25-29.....	1,014,866	18,974	20,371	7.4	1,049,183	10,269	10,781	5.0	2,064,480	6.3
30-34.....	935,787	23,694	25,123	6.0	937,468	10,596	11,228	6.0	1,873,684	6.0
35-39.....	824,061	27,408	28,666	4.6	794,706	11,320	11,961	5.7	1,619,239	4.9
40-44.....	648,865	28,895	29,959	3.7	594,995	12,094	12,580	4.0	1,244,408	3.8
45-49.....	569,787	29,233	29,880	2.2	479,731	12,605	12,875	2.1	1,050,074	2.2
50-54.....	566,291	29,238	29,563	1.1	429,958	13,279	13,359	.6	996,898	1.0
55-59.....	510,721	27,985	27,998		363,333	13,875	13,714	1.2 -	874,858	
60-64.....	420,780	25,162	24,555	2.4 -	286,911	13,927	13,581	2.5 -	708,439	2.4
65-69.....	305,401	21,162	19,969	5.6 -	222,248	14,691	14,432	1.8 -	529,000	4.4
70 & Over-et plus	372,980	17,836	17,172	3.7 -	365,039	15,174	14,566	4.0 -	750,955	3.9
TOTAL.....	7,575,335	22,260	23,067	3.6	6,898,375	11,120	11,535	3.7	14,497,799	3.7

### INDIVIDUALS WHOSE INCOME INCREASED PARTICULIERS DONT LE REVENU A AUGMENTÉ

		\$	\$			\$	\$			
Under-Moins de 20	267,887	5,176	8,353	61.4	223,472	4,166	6,606	58.6	493,122	60.0
20-24.....	655,699	12,173	16,047	31.8	624,194	8,980	11,729	30.6	1,280,199	31.2
25-29.....	678,296	18,898	23,300	23.3	581,076	11,457	14,350	25.3	1,259,595	24.4
30-34.....	624,629	23,379	28,365	21.3	514,877	11,906	15,015	26.1	1,139,731	22.2
35-39.....	543,513	26,643	32,135	20.6	438,572	12,476	15,596	25.0	982,332	21.8
40-44.....	417,766	27,818	33,690	21.1	325,110	13,128	16,141	23.0	743,165	21.0
45-49.....	357,066	27,850	33,772	21.3	256,148	13,430	16,382	22.0	613,514	21.1
50-54.....	347,140	27,640	33,522	21.3	222,675	13,885	16,891	21.7	570,149	21.0
55-59.....	296,989	26,481	32,347	22.2	178,528	14,065	17,210	22.4	475,937	22.2
60-64.....	221,278	23,368	28,892	23.6	137,435	13,144	16,384	24.6	359,140	23.6
65-69.....	165,961	17,073	20,585	20.6	119,332	12,126	14,796	22.0	286,090	21.1
70 & Over-et plus	198,692	14,912	17,593	18.0	174,713	12,718	15,088	18.6	379,782	18.0
TOTAL.....	4,776,764	21,202	26,053	22.9	3,798,242	11,477	14,389	25.4	8,587,265	23.0

### INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME

		\$	\$			\$	\$			
Under-Moins de 20	122,800	6,577	4,578	30.4 -	116,959	4,799	3,278	31.7 -	241,409	31.0
20-24.....	356,727	12,490	9,087	27.2 -	406,658	7,606	5,447	28.4 -	763,640	27.0
25-29.....	336,570	19,127	14,467	24.4 -	468,107	8,794	6,351	27.8 -	804,885	25.0
30-34.....	311,158	24,328	18,614	23.5 -	422,591	8,999	6,614	26.5 -	733,953	24.0
35-39.....	280,548	28,891	21,947	24.0 -	356,134	9,896	7,484	24.4 -	636,907	24.0
40-44.....	231,099	30,841	23,215	24.7 -	269,885	10,849	8,289	23.6 -	501,243	24.0
45-49.....	212,721	31,554	23,349	26.0 -	223,583	11,661	8,858	24.0 -	436,560	25.0
50-54.....	219,151	31,768	23,292	26.7 -	207,283	12,628	9,565	24.3 -	426,749	26.0
55-59.....	213,732	30,075	21,955	27.0 -	184,805	13,692	10,337	24.5 -	398,921	26.0
60-64.....	199,502	27,151	19,745	27.3 -	149,476	14,646	11,004	24.9 -	349,299	26.0
65-69.....	139,440	26,028	19,237	26.1 -	102,916	17,665	14,011	20.7 -	242,910	24.0
70 & Over-et plus	174,288	21,170	16,693	21.1 -	190,326	17,429	14,087	19.2 -	371,173	20.0
TOTAL.....	2,798,571	24,066	17,969	25.3 -	3,100,133	10,682	* 8,037	24.8 -	5,910,534	25.0

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# HISTORICAL TABLE 4 — TABLEAU HISTORIQUE 4

## INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR PARTICULIERS IDENTIQUES

FROM— DE 1979 TO— À 1983

MALES — HOMMES				FEMALES — FEMMES			MALES & FEMALES HOMMES & FEMMES	
Age in 1979	Number in Group in 1979	Average Income of same Group in 1979 1983	Per Cent Increase in Income	Number in Group in 1979	Average Income of same Group in 1979 1983	Per Cent Increase in Income	Number in Group in 1979	Per Cent Increase in Income
Âge en 1979	Nombre de contribuables compris dans le groupe en 1979	Revenu moyen du même groupe pour 1979 1983	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1979	Revenu moyen du même groupe pour 1979 1983	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1979	Pour- centage d'augmen- tation du revenu

### ALL INDIVIDUALS IN THE GROUP TOUS LES PARTICULIERS DU GROUPE

		\$	\$		\$	\$				
Under-Moins de 20	481,845	4,998	12,619	152.5	398,270	3,603	9,260	157.0	880,327	154.1
20-24.....	939,814	10,428	18,524	77.6	952,316	6,402	10,969	71.3	1,892,283	75.2
25-29.....	904,656	15,097	23,820	57.8	905,816	7,236	11,314	56.4	1,810,663	57.3
30-34.....	852,283	18,727	27,896	49.0	809,275	7,102	11,952	68.3	1,661,732	54.1
35-39.....	680,501	21,140	30,133	42.5	613,915	7,635	12,684	66.1	1,294,660	48.3
40-44.....	571,562	21,968	30,252	37.7	476,870	8,355	13,115	57.0	1,048,709	42.4
45-49.....	557,202	22,347	30,127	34.8	410,015	9,046	13,626	50.6	967,517	38.4
50-54.....	521,032	21,915	29,120	32.9	346,334	9,790	14,247	45.5	867,822	35.8
55-59.....	460,585	20,900	26,481	26.7	284,930	10,515	14,423	37.2	745,982	29.2
60-64.....	328,414	19,057	21,984	15.4	194,396	10,725	15,306	42.7	523,117	22.2
65-69.....	238,267	15,801	18,907	19.7	162,454	10,533	15,232	44.6	401,209	27.5
70 & Over-et plus	231,936	12,779	16,876	32.1	230,783	10,132	15,215	50.2	470,683	40.1
TOTAL.....	6,768,659	17,029	24,586	44.4	5,785,898	7,732	12,391	60.2	12,565,981	48.8

### INDIVIDUALS WHOSE INCOME INCREASED PARTICULIERS DONT LE REVENU A AUGMENTÉ

		\$	\$		\$	\$				
Under-Moins de 20	424,475	4,661	13,719	194.3	327,586	3,449	10,836	214.2	752,221	201.5
20-24.....	778,538	10,137	20,866	105.9	677,179	6,589	14,398	118.5	1,455,824	110.4
25-29.....	750,134	14,967	26,764	78.8	613,578	7,769	15,445	98.8	1,363,844	84.8
30-34.....	705,866	18,631	31,290	67.9	583,438	7,738	15,569	101.2	1,289,419	76.4
35-39.....	555,467	20,915	33,948	62.3	457,760	8,262	15,965	93.2	1,013,376	69.9
40-44.....	456,197	21,602	34,371	59.1	356,888	8,903	16,279	82.8	813,245	64.9
45-49.....	437,688	21,785	34,455	58.2	307,015	9,505	16,734	76.0	744,889	62.4
50-54.....	399,138	21,307	33,663	58.0	258,695	10,014	17,254	72.3	658,098	61.4
55-59.....	326,224	20,044	31,566	57.5	206,045	10,364	17,386	67.8	532,553	60.0
60-64.....	196,755	16,822	26,723	58.9	147,914	9,611	16,955	76.4	344,857	64.1
65-69.....	177,556	13,324	20,107	50.9	140,299	9,514	15,695	65.0	318,196	56.0
70 & Over-et plus	199,952	11,298	17,174	52.0	211,433	9,536	15,525	62.8	418,510	57.2
TOTAL.....	5,408,421	16,315	27,708	69.8	4,288,205	7,987	15,428	93.2	9,705,950	76.4

### INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME

		\$	\$			\$	\$			
Under-Moins de 20	57,370	7,486	4,479	40.2 -	70,684	4,318	1,955	54.7 -	128,106	46.2 -
20-24.....	161,276	11,837	7,217	39.0 -	275,137	5,943	2,530	57.4 -	436,459	47.5 -
25-29.....	154,522	15,726	9,530	39.4 -	292,238	6,117	2,639	56.9 -	446,819	46.8 -
30-34.....	146,417	19,188	11,533	39.9 -	225,837	5,460	2,608	52.2 -	372,313	43.7 -
35-39.....	125,034	22,143	13,182	40.5 -	156,155	5,796	3,064	47.1 -	281,284	42.1 -
40-44.....	115,365	23,415	13,964	40.4 -	119,982	6,724	3,706	44.9 -	235,464	41.4 -
45-49.....	119,514	24,405	14,275	41.5 -	103,000	7,680	4,364	43.2 -	222,628	41.9 -
50-54.....	121,894	23,906	14,245	40.4 -	87,639	9,129	5,369	41.2 -	209,724	40.6 -
55-59.....	134,361	22,977	14,136	38.5 -	78,885	10,909	6,684	38.7 -	213,429	38.5 -
60-64.....	131,659	22,396	14,901	33.5 -	46,482	14,269	10,058	29.5 -	178,260	32.8 -
65-69.....	60,711	23,045	15,397	33.2 -	22,155	16,990	12,302	27.6 -	83,013	32.0 -
70 & Over-et plus	31,984	22,036	15,013	31.9 -	19,350	16,645	11,827	28.9 -	52,173	31.0 -
TOTAL.....	1,360,238	19,864	12,174	38.7 -	1,497,693	7,002	3,695	47.2 -	2,860,031	41.1 -

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.

# HISTORICAL TABLE 5 — TABLEAU HISTORIQUE 5

## INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS

## CHANGEMENT DE REVENU SELON LE SEXE, POUR PARTICULIERS

## IDENTIQUES

FROM - DE 1982 TO - À 1983

Distribution by Income Class Based on Total Income in 1982 - Répartition par catégorie de revenu d'après le revenu total de 1982

Income Class Based on Total Income in 1983	TOTAL NUMBER									
Catégorie de revenu d'après le revenu total de 1983	NOMBRE TOTAL	Under Moins de \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus

### MALES—HOMMES

Under										
Moins de \$5,000..	715,960	470,244	114,619	59,165	28,498	14,876	13,875	6,054	3,042	5,000
\$ 5,000 to-à 7,500..	531,919	146,714	194,001	93,596	42,565	21,261	19,010	7,327	3,173	4,000
7,500 to-à 10,000..	561,179	69,879	106,664	186,535	89,778	43,148	38,226	14,291	5,901	6,000
10,000 to-à 12,500..	557,892	35,354	49,620	109,504	175,782	78,021	64,186	24,781	10,291	10,000
12,500 to-à 15,000..	514,456	18,201	24,282	48,651	115,255	153,186	97,222	32,239	13,079	12,000
15,000 to-à 20,000..	967,347	15,972	20,096	36,882	71,253	169,335	459,275	119,363	40,274	34,000
20,000 to-à 25,000..	930,568	6,096	6,959	12,357	21,520	36,768	263,995	434,427	94,594	53,000
25,000 to-à 30,000..	860,305	2,833	2,808	4,879	7,889	12,928	58,110	289,967	370,794	110,000
30,000 to-à 50,000..	1,527,530	3,177	2,484	3,679	5,649	7,949	27,362	75,985	306,115	1,095,000
50,000 and over et plus.....	408,179	1,396	573	726	960	1,107	3,293	4,881	7,529	387,000
TOTAL.....	7,575,335	769,866	522,106	555,974	559,149	538,579	1,044,554	1,009,315	854,792	1,721,000

### FEMALES—FEMMES

Under										
Moins de \$5,000..	2,243,389	1,901,654	212,094	73,923	27,570	12,141	9,767	3,196	1,284	1,000
\$ 5,000 to-à 7,500..	762,854	221,978	317,905	138,388	47,847	18,478	12,015	3,514	1,266	1,000
7,500 to-à 10,000..	676,960	88,295	141,202	266,007	108,331	39,592	23,601	5,951	2,000	1,000
10,000 to-à 12,500..	589,315	38,249	51,390	136,100	225,026	81,181	42,622	9,234	2,978	2,000
12,500 to-à 15,000..	530,904	18,211	22,332	44,868	143,305	199,105	81,298	14,220	4,263	3,000
15,000 to-à 20,000..	898,191	13,198	15,740	27,965	57,283	197,362	494,219	67,504	15,543	9,000
20,000 to-à 25,000..	514,991	4,085	4,914	7,994	11,821	19,251	176,708	231,102	42,934	16,000
25,000 to-à 30,000..	304,798	1,632	1,655	2,803	4,227	5,839	23,183	107,466	120,381	37,000
30,000 to-à 50,000..	319,613	1,400	1,175	1,601	2,346	3,335	10,205	21,496	74,790	203,000
50,000 and over et plus.....	57,360	516	323	394	422	508	1,260	1,659	2,048	50,000
TOTAL.....	6,898,375	2,289,218	768,730	700,043	628,178	576,792	874,878	465,342	267,487	327,000

### MALES AND FEMALES—HOMMES ET FEMMES

Under										
Moins de \$5,000..	2,971,770	2,382,872	327,671	133,319	56,173	27,058	23,684	9,269	4,340	7,000
\$ 5,000 to-à 7,500..	1,298,756	369,481	513,791	232,961	90,599	39,802	31,067	10,861	4,443	5,000
7,500 to-à 10,000..	1,240,805	158,392	248,272	453,583	198,787	82,927	61,918	20,266	7,906	8,000
10,000 to-à 12,500..	1,148,798	73,686	101,111	245,861	401,393	159,515	107,000	34,049	13,282	12,000
12,500 to-à 15,000..	1,046,328	36,452	46,672	93,593	258,740	352,545	178,774	46,530	17,361	15,000
15,000 to-à 20,000..	1,866,507	29,203	35,881	64,913	128,611	366,823	953,841	187,032	55,882	44,000
20,000 to-à 25,000..	1,446,064	10,208	11,888	20,368	33,362	56,058	440,782	665,683	137,611	70,000
25,000 to-à 30,000..	1,165,358	4,486	4,477	7,693	12,125	18,779	81,311	397,476	491,231	147,000
30,000 to-à 50,000..	1,847,564	4,591	3,671	5,290	8,010	11,298	37,605	97,516	380,944	1,298,000
50,000 and over et plus.....	465,849	1,922	905	1,128	1,394	1,624	4,563	6,549	9,583	438,000
TOTAL.....	14,497,799	3,071,293	1,294,339	1,258,709	1,189,194	1,116,429	1,920,545	1,475,231	1,122,583	2,049,000

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication ce tableau et de tous les postes qui le composent.



# HISTORICAL TABLE 6 — TABLEAU HISTORIQUE 6

## INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS CHANGEMENT DE REVENU SELON LE SEXE, POUR PARTICULIERS IDENTIQUES

FROM - DE 1979 TO - À 1983

Distribution by Income Class Based on Total Income in 1979 - Répartition par catégorie de revenu d'après le revenu total de 1979

Income Class based on Total Income in 1983	TOTAL NUMBER NOMBRE TOTAL	Under Moins de \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus
MALES—HOMMES										
Under Moins de \$5,000..	457,833	233,565	66,889	48,459	34,012	24,523	28,030	11,472	4,775	6,108
\$5,000 to-à 7,500..	390,049	153,890	82,911	50,907	34,370	23,426	26,099	10,076	4,105	4,265
7,500 to-à 10,000..	450,943	106,329	115,002	78,313	50,085	35,491	39,505	14,886	5,781	5,551
10,000 to-à 12,500..	476,655	81,085	81,125	111,827	67,000	45,956	53,863	20,774	7,835	7,190
12,500 to-à 15,000..	456,809	62,229	53,132	95,456	89,713	53,504	61,239	24,232	9,199	8,105
15,000 to-à 20,000..	900,198	84,864	69,743	112,849	196,198	175,871	159,714	58,884	22,561	19,514
20,000 to-à 25,000..	895,099	49,823	42,129	58,621	99,855	190,297	317,272	83,456	29,163	24,483
25,000 to-à 30,000..	839,304	29,905	25,072	31,201	45,979	82,437	385,712	168,185	40,290	30,523
30,000 to-à 50,000..	1,501,809	23,178	21,112	26,782	35,940	55,636	276,228	502,074	325,123	235,736
50,000 and over et plus.....	399,960	3,507	2,583	3,526	4,166	5,100	15,764	26,514	43,467	295,333
TOTAL.....	6,768,659	828,375	559,698	617,941	657,318	692,241	1,363,426	920,553	492,299	636,808
FEMALES—FEMMES										
Under Moins de \$5,000..	1,732,576	1,387,206	152,345	94,665	52,272	23,547	16,375	3,902	1,127	1,137
\$5,000 to-à 7,500..	571,090	332,359	125,121	58,931	28,619	12,914	9,240	2,349	797	760
7,500 to-à 10,000..	537,552	219,022	161,216	85,671	38,639	16,800	11,482	2,930	919	873
10,000 to-à 12,500..	496,406	153,741	122,400	129,497	49,835	20,900	14,304	3,518	1,139	1,072
12,500 to-à 15,000..	468,669	113,605	79,295	146,226	79,366	25,904	17,285	4,359	1,392	1,237
15,000 to-à 20,000..	833,469	134,593	87,867	175,805	261,748	108,508	47,315	11,186	3,521	2,926
20,000 to-à 25,000..	490,264	54,324	32,144	48,004	96,959	136,632	98,479	15,774	4,437	3,511
25,000 to-à 30,000..	292,091	26,752	14,893	17,218	26,391	47,054	117,094	32,800	5,812	4,077
30,000 to-à 50,000..	309,105	13,733	9,096	11,273	14,929	21,770	83,825	84,771	43,030	26,678
50,000 and over et plus.....	54,676	2,260	1,521	1,743	1,898	2,046	4,726	5,244	5,901	29,337
TOTAL.....	5,785,898	2,437,595	785,898	769,033	650,656	416,075	420,125	166,833	68,075	71,608
MALES AND FEMALES—HOMMES ET FEMMES										
Under Moins de \$5,000..	2,196,622	1,626,628	219,408	143,213	86,320	48,084	44,422	15,383	5,907	7,257
\$5,000 to-à 7,500..	962,796	487,377	208,411	109,923	63,016	36,351	35,357	12,429	4,903	5,029
7,500 to-à 10,000..	989,622	325,736	276,744	164,129	88,759	52,310	50,996	17,821	6,700	6,427
10,000 to-à 12,500..	973,798	234,966	203,783	241,537	116,904	66,881	68,185	24,298	8,975	8,269
12,500 to-à 15,000..	925,980	175,939	132,521	241,833	169,167	79,437	78,543	28,599	10,593	9,348
15,000 to-à 20,000..	1,734,147	219,522	157,673	288,754	458,057	284,440	207,079	70,087	26,088	22,447
20,000 to-à 25,000..	1,385,603	104,178	74,307	106,647	196,847	326,967	415,807	99,240	33,608	28,002
25,000 to-à 30,000..	1,131,528	56,673	39,979	48,433	72,382	129,509	502,835	200,993	46,113	34,611
30,000 to-à 50,000..	1,811,110	36,926	30,222	38,072	50,883	77,423	360,074	586,877	368,169	262,464
50,000 and over et plus.....	454,775	5,784	4,110	5,273	6,069	7,148	20,496	31,766	49,378	324,751
TOTAL.....	12,565,981	3,273,729	1,347,158	1,387,814	1,308,404	1,108,550	1,783,794	1,087,493	560,434	708,605
<div> <div>MALES HOMMES</div> <div>FEMALES FEMMES</div> <div>TOTAL</div> </div>										
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1979				\$17,029	7,732	12,738	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1979			
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1980				\$19,066	9,114	14,472	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1980			
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1981				\$22,011	10,791	16,832	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1981			
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1982				\$23,865	12,060	18,415	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1982			
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1983				\$24,586	12,391	18,956	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1983			
PERCENT INCREASE IN INCOMES 1979 TO 1983				44.4	60.2	48.8	POURCENTAGE D'AUGMENTATION DES REVENUS DE 1979 À 1983			

Note: See page 263 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 263 et suivantes une explication de ce tableau et de tous les postes qui le composent.





## **Miscellaneous Statistics**

Money figures may not add  
to total due to rounding.

## **Statistiques diverses**

Les montants ayant été  
arrondis, leur somme peut  
ne pas correspondre au  
total.

TABLE 1 - TABLEAU 1

# ANNUAL COLLECTIONS AND COST OF ADMINISTRATION

## RENTRÉES ANNUELLES ET FRAIS D'ADMINISTRATION

(All money figures in millions of dollars) - (En millions de dollars)

1950-1984 FISCAL YEARS - ANNÉES FINANCIÈRES 1950-1984

Fiscal Year Ended March 31	Individual Income Tax (1)	Corporation Income Tax (2)	Excess Profits & Special Taxes	Non-Resident Tax	Miscellaneous Tax Revenue	Total Collections Subdivided (3) Taxes C.P.P. & U.I.C.	Total Annual Cost Subdivided (3) Taxes C.P.P. & U.I.C.	Percentage Cost Collection (Tax)
Année financière se terminant le 31 mars	Impôt sur le revenu des particuliers (1)	Impôt sur le revenu des corporations (2)	Impôt sur les surplus de bénéfices et impôts spéciaux	Impôt des non-résidents	Recettes fiscales diverses	Recettes totales subdivisées (3) Impôts R.P.C. et C.A.-C.	Frais annuels totaux subdivisés (3) Impôts R.P.C. et C.A.-C.	Frais perception (Imp)
	\$	\$	\$	\$	\$	\$	\$	\$
1950.....	622.0	603.2	—1.8	47.5	29.9	1,300.8	28.1	2.1
1951.....	652.3	799.2	10.2	61.6	33.6	1,556.9	25.2	1.6
1952.....	975.8	1,132.7	2.4	55.0	38.2	2,204.1	21.9	0.9
1953.....	1,225.3	1,276.9	—	53.7	38.1	2,594.0	21.8	0.8
1954.....	1,278.3	1,246.8	—	53.8	39.1	2,618.0	22.9	0.8
1955.....	1,284.4	1,066.5	—	61.3	44.8	2,457.0	25.7	1.0
1956.....	1,288.1	1,081.0	—	66.2	66.6	2,501.9	26.1	1.0
1957.....	1,525.5	1,335.6	—	76.4	79.7	3,017.2	28.4	0.9
1958.....	1,634.8	1,295.5	—	64.3	71.6	3,066.2	31.2	1.0
1959.....	1,499.9	1,075.9	—	61.2	72.5	2,709.5	31.8	1.1
1960.....	1,752.2	1,234.2	—	73.4	88.4	3,148.2	31.8	1.0
1961.....	1,940.6	1,380.1	—	88.2	84.9	3,493.7	34.3	1.0
1962.....	2,088.3	1,303.5	—	112.3	84.6	3,588.7	35.6	1.0
1963.....	2,270.8	1,362.7	—	129.1	87.1	3,849.7	38.2	1.0
1964.....	2,454.6	1,472.2	—	124.5	90.7	4,141.9	40.7	1.0
1965.....	2,903.9	1,804.5	—	143.7	88.6	4,940.7	42.2	0.5
1966.....	3,261.5	1,891.1	—	170.0	108.4	5,336.1	45.5	1.8
1967.....	4,335.0	1,874.9	196.2(4)	203.6	101.1	6,123.3	52.0	5.3
1968.....	5,251.1	1,987.5	39.1(4)	220.5	102.2	6,959.8	58.4	5.8
1969.....	6,118.3	2,416.9	—94.5(4)	205.5	112.4	8,060.6	60.5	7.0
1970.....	7,661.9	3,080.0	—102.7(4)	248.6	100.6	10,242.8	74.5	8.0
1971.....	8,839.4	2,653.3	—35.1(4)	258.2	119.8	11,022.7	84.4	8.0
1972.....	10,085.0	2,664.6	—1.7(4)	287.7	132.0	12,231.1	93.6	10.9
1973.....	12,130.2	3,287.8	—0.8(4)	291.8	71.6(5)	14,119.7	125.5 <sup>r</sup>	12.3
1974.....	13,649.1	4,087.7	—0.4(4)	323.7	38.7(5)	16,057.5	156.1 <sup>r</sup>	16.3 <sup>r</sup>
1975.....	17,436.9	5,386.4	—0.1(4)	427.5	24.1(5)	20,415.3	205.8	20.9
1976.....	19,532.2	6,610.7	—	481.3	15.8	23,063.7	234.5	23.9
1977.....	22,711.3	5,958.8	—	451.0	77.3	24,986.3	4,212.1	262.0
1978.....	23,101.6	6,625.8	—	502.7	64.8	25,854.7	4,440.2	309.4
1979.....	24,954.9	7,218.0	—	568.1	75.3	27,826.9	4,989.4	344.7
1980.....	27,935.1	8,511.6	—	787.2	94.8	32,104.1	5,224.6	350.5
1981.....	33,888.2	9,537.5	26.8(6)	866.9	97.7	38,317.9	6,099.2	411.0
1982.....	41,998.4	9,316.7	864.4(6)	1,018.1	119.2	45,147.5	8,169.3	494.2
1983.....	46,263.7	7,593.7	1,960.3(6)	998.0	130.7	48,461.1	8,485.3	552.9
1984.....	50,093.6	7,963.9	2,106.1(6)	908.3	124.4	50,015.0	11,181.1	603.9

(1) Includes collections of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal government from 1962, Canada Pension Plan Contributions beginning 1966, Social Development Tax beginning 1969, Unemployment Insurance Premiums beginning 1972.

(2) Includes collection of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal Government from 1962.

(3) Taxes include all taxes collected by the National Revenue, Taxation apart from Canada Pension Plan Contributions (C.P.P.) which are here segregated.

(4) Special 5% Refundable Tax payable by corporations and certain trusts.

(5) Includes Provincial Succession Duties and Gift Tax.

(6) Petroleum and Gas Revenue Taxes.

Note: For years prior to 1950, see Taxation Statistics, 1970 edition.

r-revised

(1) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962, les cotisations au Régime de pensions du Canada, à partir de 1966 et l'impôt de progrès social à partir de 1969, les primes d'assurance-chômage à partir de 1972.

(2) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, et l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962.

(3) Les impôts comprennent tous les impôts perçus par le ministère du Revenu National, Impôt, sauf les cotisations au Régime de pensions du Canada (R.P.C.) qui sont indiquées séparément.

(4) Impôt remboursable spécial de 5 % payable par les corporations et certaines fiducies.

(5) Comprend les droits successoraux provinciaux et l'impôt sur les dons.

(6) Les impôts sur les revenus pétroliers.

Remarque: Pour les années antérieures à 1950, voir l'édition 1970 de Statistiques fiscales.

r-révisé



**ESTIMATED ALLOCATION OF COLLECTIONS FROM  
INDIVIDUALS, EMPLOYERS AND CORPORATIONS  
RÉPARTITIONS ESTIMATIVE DES RECETTES PROVENANT DES PARTICULIERS,  
DES EMPLOYEURS ET DES CORPORATIONS**

(All money figures in millions of dollars) - (En millions de dollars)

Fiscal Year Ended Mar. 31	Federal Income Tax		Provincial Income Tax		Old Age Security Tax		Canada Pension Plan Contributions	Unemployment Insurance Premiums	Total Collections Allocated
	Individuals (1)	Corporations	Individuals	Corporations	Individuals (2)	Corporations (2)	(3)	(4)	(5)
<i>Année financière se terminant le 31 mars</i>	<i>Impôt fédéral sur le revenu Particuliers</i> (1)	<i>Corporations</i>	<i>Impôt provincial sur le revenu Particuliers</i>	<i>Corporations</i>	<i>Impôt de sécurité de vieillesse Particuliers</i> (2)	<i>Corporations</i> (2)	<i>Cotisations au Régime de pensions du Canada</i> (3)	<i>Primes d'assurance- chômage</i> (4)	<i>Perceptions totales réparties</i> (5)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1952.....	975.7	1,130.7			0.1	2.0			2,108.5
1953.....	1,180.1	1,240.0			45.2	36.9			2,502.2
1954.....	1,187.6	1,191.2			90.7	55.6			2,525.1
1955.....	1,183.5	1,020.5			100.9	46.0			2,350.9
1956.....	1,185.6	1,027.7			102.5	53.3			2,369.1
1957.....	1,400.4	1,268.3			125.0	67.3			2,861.1
1958.....	1,499.8	1,234.8			135.0	60.7			2,930.3
1959.....	1,353.5	1,020.6			146.4	55.3			2,575.8
1960.....	1,566.6	1,142.9			185.6	91.3			2,986.4
1961.....	1,711.2	1,276.6			229.4	103.5			3,320.7
1962.....	1,792.7	1,202.0	38.0	—	259.0	100.1			3,391.8
1963.....	1,744.6	1,182.8	252.4	64.5	273.7	115.2			3,633.5
1964.....	1,865.1	1,258.9	286.8	97.4	302.6	115.7			3,926.8
1965.....	2,103.3	1,523.8	368.7	135.4	431.9	145.2			4,708.4
1966.....	2,142.5	1,606.6	529.2	132.2	494.9	152.3	94.9		5,152.6
1967.....	2,473.8	1,593.2	697.1	132.2	576.6	149.5	587.5		6,209.9
1968.....	2,849.6	1,670.5	960.8	167.0	800.1	150.0	640.6		7,238.6
1969.....	3,419.4	2,030.1	1,085.9	203.8	915.0	183.0	698.0		8,535.2
1970.....	4,561.6	2,612.0	1,328.2	240.9	1,026.5	227.1	745.6		10,741.9
1971.....	5,062.6	2,218.6	1,631.4	226.8	1,132.5	207.9	812.9		11,492.7
1972.....	6,023.9	2,183.1	1,887.6	269.0	1,237.0	212.5	826.0	110.5	12,749.6
1973.....	7,188.4	2,653.5	2,091.0	368.3	1,190.0	266.0	897.4	763.4	15,418.0
1974.....	7,925.8	3,411.0	2,376.2	377.7	1,300.0	299.0	1,019.4	1,022.1	17,736.8
1975.....	10,062.3r	4,285.2r	2,872.9r	550.7r	1,642.0r	550.5r	1,238.8	1,620.9	22,823.3
1976.....	12,202.2	5,608.3	3,246.8	862.5	507.0	139.8	1,489.2	2,087.1	26,142.9
1977.....	14,620.2	5,377.4	3,878.9	581.4	—	—	1,684.2	2,528.0	28,670.1
1978.....	14,341.8r	5,827.7	4,319.6	798.1	—	—	1,845.4	2,594.8	29,727.4r
1979.....	15,080.8	6,261.7	4,884.7	956.3	—	—	2,124.1	2,865.3	32,172.9
1980.....	17,312.5	7,620.9	5,398.0	890.7	—	—	2,367.5	2,857.1	36,446.7
1981.....	19,837.1	8,106.5	7,951.9	1,431.0	—	—	2,689.3	3,409.9	43,425.7
1982.....	24,046.2	8,117.7	9,782.9	1,199.0	—	—	3,281.9	4,887.4	51,315.1
1983.....	26,330.0	7,139.2	11,448.4	454.5	—	—	3,446.4	5,038.9	53,857.4
1984.....	26,967.2	7,286.0	11,945.0	677.8	—	—	3,715.9	7,465.4	58,057.3

(1) Include Social Development Tax 1969 to 1973.

(2) This represents Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25(1)(a) of the Old Age Security Act. Section 25 of the said Act was repealed in 1975 and the following was substituted therefor: All benefits payable under this Act shall be paid out of the Consolidated Revenue Fund.

(3) Total contributions by employers, employees and self-employed persons. The 1966 figure covers only two months.

(4) The 1972 figure covers only two months.

(5) Equals total of the first two columns shown on opposite page under headings "Individual Income Tax" and "Corporation Income Tax."

revised

(1) Comprend l'impôt de progrès social de 1969 à 1973.

(2) Ceci représente les recettes fiscales et, à compter du 1<sup>er</sup> janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1)(a) de la Loi sur la sécurité de la vieillesse. L'article 25 de ladite loi a été abrogé en 1975 et a été remplacé par: Les prestations payables en vertu de la présente loi sont payées sur les Fonds du revenu consolidé.

(3) Cotisations totales de la part des employeurs, des employés et des travailleurs indépendants. Les chiffres de 1966 couvrent seulement deux mois.

(4) Le chiffre de 1972 couvre seulement deux mois.

(5) Correspond au total des deux premières colonnes figurant sur la page en regard, sous les titres "Impôt sur le revenu des particuliers" et "Impôt sur le revenu des corporations."

r-révisé

**MISCELLANEOUS ITEMS FROM 1983 INDIVIDUAL RETURN**  
**ÉLÉMENTS DIVERS TIRÉS DES DÉCLARATIONS DE PARTICULIERS POUR 1983**

	Number of Returns <i>Nombre de déclarations</i>	Amount in \$ <i>Montant en \$</i>
Total Number of Returns Analyzed (See Note Below) - <i>Nombre total de déclarations de l'univers (voir remarque ci-dessous)</i> . . . . .	15,302,550	—
Returns Claiming Refunds - <i>Déclarations comportant des remboursements</i> . . . . .	11,128,225	6,993,000
Returns Paid in Full or Declaring no Tax - <i>Déclarations ne comportant aucun solde à acquitter ou aucun impôt</i> . . . . .	2,353,687	—
Returns Declaring Amount Owing - <i>Déclarations indiquant des montants dus</i> . . . . .	1,820,638	2,300,600
Returns Claiming Deductions at Source - <i>Déclarations comportant des retenues à la source</i> . . . . .	11,087,247	35,180,400
Returns Reporting Instalments Payments - <i>Déclarations signalant des versements</i> . . . . .	709,743	3,289,700
Interest Charged on Short Instalments - <i>Intérêt imposé sur les versements insuffisants</i> . . . . .	458,527	89,100
Penalties for Late Filing - <i>Pénalités pour production tardive</i> . . . . .	124,040	7,900
Returns Claiming Tax Adjustments - <i>Déclarations comportant un redressement d'impôt</i> . . . . .	2,141	1,100
Returns Claiming Dividend Tax Credits - <i>Déclarations comportant des crédits d'impôt pour dividendes</i> . . . . .	1,008,808	1,573,700
Returns Claiming Foreign Tax Credits - <i>Déclarations comportant des crédits pour impôt étranger</i> . . . . .	112,217	95,200
Returns Claiming Prior Year Losses - <i>Déclarations comportant des pertes d'années antérieures</i> . . . . .	42,611	212,800
Returns of Immigrants - <i>Déclarations d'immigrants</i> . . . . .	31,711	—
Returns of Emigrants - <i>Déclarations d'émigrants</i> . . . . .	18,033	—
Returns of Deceased Taxpayers - <i>Déclarations de contribuables décédés</i> . . . . .	76,026	—
Returns in the French Language - <i>Déclarations en français</i> . . . . .	3,412,807	—
Number of first time filers - <i>Nombre de déclarations produites pour la première fois</i> . . . . .	408,528	—

Note: The total of returns analyzed here varies slightly from the total of returns analyzed in Part 1 of this report. This is a 100% analysis whereas the figures shown in Part 1 are built up from a statistical sample of all returns processed to the same date.

Remarque: Le total des déclarations de l'univers ici et le total des déclarations dans la partie 1 du présent rapport, varient légèrement. Il s'agit ici d'une analyse complète alors que les chiffres indiqués dans la partie 1 résultent d'un échantillon statistique de toutes les déclarations vérifiées jusqu'à la même date.



## **APPENDIX**

### **Facsimiles of 1983 Individual Income Tax Return Forms**

## **APPENDICE**

### **Fac-similés de formules de déclarations d'impôt sur le revenu des particuliers de 1983**

## Identification

If the number shown at left is not your Social Insurance Number, please enter it below:

If spouse's Social Insurance number is not shown at left, enter it below:

Date of Birth	Day	Month	Year
	<input type="text"/>	<input type="text"/>	<input type="text"/>
On December 31, 1983, I was	Married	Widow(er)	Divorced
	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Name of Spouse	<input type="text"/>		
Address of Spouse	same as mine <input type="checkbox"/> or <input type="text"/>		

If the name or address shown above is incorrect, print the necessary corrections below:

Name	<input type="text"/>	
	Usual First Name and Initial	Surname, Family or Last Name
Address	<input type="text"/>	
	Number, Street, Apt. No., P.O. Box No. or R.R. No.	
City	<input type="text"/>	
Province	<input type="text"/>	Postal Code <input type="text"/>

Your Province or Territory of Residence on December 31, 1983,

If you ceased to be a resident of Canada in 1983, give

Date of Departure	Day	Month	Year
	<input type="text"/>	<input type="text"/>	<input type="text"/>
If taxpayer is deceased, please give date of death	Day	Month	Year
	<input type="text"/>	<input type="text"/>	<input type="text"/>
Please do not use this area	<input type="text"/>	<input type="text"/>	<input type="text"/>

## Calculation of Net Income

Income from Employment	Total Earnings Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)	01	<input type="text"/>	<input type="text"/>
	Other employment income including training allowances, tips and gratuities, etc. (please specify)	03	<input type="text"/>	<input type="text"/>
	Total employment earnings (add lines 01 and 03)	04	<input type="text"/>	<input type="text"/>
	Subtract: Employment expense deduction - If line 04 above is \$2,500.00 or more, claim \$500.00. If less, claim 20% of line 04.	05	<input type="text"/>	<input type="text"/>
	Net employment earnings (subtract line 05 from line 04)	08	<input type="text"/>	<input type="text"/>
Income from Other Sources	Old Age Security Pension (attach copy of T4A (OAS) slip)	09	<input type="text"/>	<input type="text"/>
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	10	<input type="text"/>	<input type="text"/>
	Other pensions or superannuation (attach copy 3 of T4A slips)	11	<input type="text"/>	<input type="text"/>
	Taxable Family Allowance payments (attach copy of TFA1 slip)	12	<input type="text"/>	<input type="text"/>
	Unemployment Insurance benefits (attach copy 2 of T4U slip)	13	<input type="text"/>	<input type="text"/>
	Interest income (from Schedule 4S on page 4)	15	<input type="text"/>	<input type="text"/>
	Other income (please specify)	18	<input type="text"/>	<input type="text"/>
Total Income (add lines 08 to 18 inclusive)		24	<input type="text"/>	<input type="text"/>
Deductions from Total Income	Canada or Quebec Pension Plan Contributions		<input type="text"/>	<input type="text"/>
	Contributions through employment from Box (D) on all T4 slips (maximum \$300.60)	25	<input type="text"/>	<input type="text"/>
	Unemployment Insurance Premiums from Box (E) on all T4 slips (maximum \$460.72)	29	<input type="text"/>	<input type="text"/>
	Registered pension plan contributions from Box (F) on all T4 slips	32	<input type="text"/>	<input type="text"/>
	Annual union, professional or like dues (attach receipts)	35	<input type="text"/>	<input type="text"/>
	Tuition fees - claimable by student only (attach receipts)	36	<input type="text"/>	<input type="text"/>
	Carrying charges (from Schedule 4S on page 4)	39	<input type="text"/>	<input type="text"/>
Add lines 25 to 39 inclusive		40	<input type="text"/>	<input type="text"/>
Net Income (subtract line 40 from line 24)		41	<input type="text"/>	<input type="text"/>

Please do not use this area

82

Please do not use this area

900





## 2 Calculation of Taxable Income

Net Income (from line 41 on page 1) 41

Claim for Personal Exemptions

## Basic Personal Exemption

Claim \$3,770.00

## Age Exemption - If you were born in 1918 or earlier

Claim \$2,360.00

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption - If applicable, please check ☒ box 1, or 2.

## Married on or before December 31, 1983, and supported spouse in 1983

1 whose net income in that year, while married, was not over \$570.00 1 ☐ Claim \$3,300.00

2 whose net income in that year, while married, was over \$570.00

but not over \$3,870.00

2 ☐

3,870 00

Subtract spouse's net income while married

If your marital status changed

in 1983, please give date of change

Claim

## Exemption for Wholly Dependent Children

Provide details below and claim according to child's age and net income.

See "Line 43" in Guide if child's net income exceeds limit.

Children born in 1966 or later - Claim \$710.00 for each child whose net income was not over \$2,450.00

Children born in 1965 or earlier - Claim \$1,300.00 for each child whose net income was not over \$2,570.00 and who, if born in 1961 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	Relationship to you	Date of birth of child Day Month Year	If born in 1961 or earlier state whether infirm or school attended	Net income in 1983 \$	Claim

Total claim for wholly dependent children

Total Personal Exemptions (add above items)

Subtract line 45 from line 41 46

Other deductions from Net Income

## Standard deduction or Charitable donations

Standard deduction - Claim \$100.00 (no receipts required) or total at line 49 below, but not both 47

Charitable donations (attach all receipts) 49

Interest income deduction (from Schedule 4S on page 4) 51

Pension income deduction 52

Deduction for blind persons or persons confined to a bed or wheelchair

Claim relates to: Self ☐ or dependant other than spouse (specify) 53

Education deduction (attach completed form T2202 or T2202A) 54

Add lines 47, 51 to 54 inclusive 61

Taxable Income (subtract line 61 from line 46) 62

## Summary of Tax and Credits

Federal Tax: from Tax Table

Subtract: Unused portion of Spouse's Federal

Tax Reduction (See "Line 913" in Guide) 913

Federal Tax Payable 63

Subtract Federal Political Contribution Tax Credit from calculation on page 4 64

Net Federal Tax Payable

New Brunswick Tax Payable from Tax Table 67

Total Payable 70

Total tax deducted per information slips 71

New Brunswick Tax Credit 74

Canada Pension Plan Overpayment 75

Unemployment Insurance Overpayment 76

Amounts paid by instalment 77

Child Tax Credit (from Schedule 10 on page 4) 78

Total Credits

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date

Telephone

It is a serious offence to make a false return.

Please enter this difference in applicable space below.

A difference of less than \$1.00 is neither charged nor refunded.

Refund 79

Balance Due 80

IMPORTANT: Your guide tells you when to expect your refund.

Amount Enclosed

Form authorized and prescribed by order of the Minister of National Revenue.  
Privacy Act Personal Information Bank number RC-T-P20



## Calcul du revenu imposable

Revenu net (ligne 41, page 1) 41

## Exemption personnelle de base

Inscrire 3 770,00 \$

## Exemption en raison d'âge - Si vous êtes né(e) en 1918 ou avant

Inscrire 2 360,00 \$

Si vous n'avez pas reçu de pension de sécurité de la vieillesse, joindre une lettre pour en donner la raison.

Exemption de marié(e) - S'il y a lieu, cocher ☒ le numéro 1 ou 2.

## Marié(e) au 31 décembre 1983 et soutien, en 1983, de votre conjoint

1 dont le revenu net au cours de l'année, pendant le mariage, n'a pas dépassé 570,00 \$ 1 ☐ Inscrire 3 300,00 \$

2 dont le revenu net au cours de l'année, pendant le mariage, s'est situé

entre 570,00 \$ et 3 870,00 \$

2 ☐ 3 870 00

Moins: Revenu net du conjoint pendant le mariage

Si votre état civil a changé en 1983,  
donnez la date du changement

Inscrire

## Exemption pour enfants entièrement à charge

Donner les précisions exigées ci-dessous et demander les exemptions suivant l'âge et le revenu net de l'enfant. Voir Guide, Ligne 43, si le revenu net de l'enfant dépasse les limites. Enfants nés en 1966 ou

après - Déduire 710,00 \$ pour chaque enfant dont le revenu net n'a pas dépassé 2 450,00 \$. Enfants nés en 1965 ou avant - Déduire 1 300,00 \$ pour chaque enfant dont le revenu net n'a pas dépassé 2 570,00 \$ et qui, s'il est né en 1961 ou avant, fréquentait l'école ou l'université à temps plein ou était infirme.

Nom de l'enfant (faute d'espace, annexer une liste.)	Lien de parenté avec vous	Date de naissance de l'enfant			S'il est né en 1961 ou avant, indiquer l'école fréquentée ou dire s'il était infirme	Revenu net en 1983 \$	Exemption
		Jour	Mois	Année			

Total des exemptions pour enfants entièrement à charge

Total des exemptions personnelles (additionner les exemptions ci-dessus)

Ligne 41 moins ligne 45

## Déduction forfaitaire ou dons de charité

Déduction forfaitaire - Déduire 100,00 \$ (aucun reçu nécessaire) ou le total à la ligne 49, mais non les deux

Dons de charité (annexer reçus)

## Déduction pour intérêts (Annexe 4S, page 4)

## Déduction relative au revenu de pensions

Déduction relative aux personnes aveugles ou devant garder le lit ou demeurer dans un fauteuil roulant

Personne visée: Vous-même ☐ ou personne à charge autre que le conjoint (préciser)

## Déduction relative aux études (Annexer formule T2202 ou T2202A remplie)

Additionner les lignes 47, et 51 à 54 incl. 61

Revenu imposable (ligne 46 moins ligne 61)

Sommaire de l'impôt  
et des crédits

## Impôt fédéral selon table d'impôt

Moins Fraction inutilisée de la réduction d'impôt fédéral  
du conjoint (voir Guide, Ligne 913)

Impôt fédéral à payer

Moins: Crédit d'impôt pour contributions politiques fédérales selon calcul de la page 4

Impôt fédéral net à payer

Impôt du Nouveau-Brunswick à payer selon table d'impôt

Total à payer

## Impôt total retenu selon feuillets de renseignements

Crédit d'impôt du Nouveau-Brunswick

Paiement en trop au Régime de pensions du Canada

Paiement en trop d'assurance-chômage

Montant payé par acomptes

Crédit d'impôt pour enfants (Annexe 10, page 4)

Total des crédits

Je certifie par les présentes que les renseignements donnés dans  
cette déclaration et dans tous documents ci-joints sont vrais,  
corrects et complets sous tous les rapports et révèlent la totalité  
des revenus de toutes provenances.

Signer ici

Date

Téléphone

Faire une fausse déclaration constitue une infraction grave.

Inscrire la différence dans l'espace approprié ci-dessous

Une différence de moins de 1,00 \$ n'est ni exigée ni remboursée.

Remboursement 79

Solde dû 80

IMPORTANT: Le Guide indique les  
délais prévus pour les remboursements.

Somme jointe

Formule autorisée et prescrite sur l'ordre du Ministre du Revenu national  
Loi sur la protection des renseignements personnels - Fichier RC-T-P20

- Do not remove pages 3 and 4 from pages 1 and 2 of this return
- Attach all required information slips, receipts, schedules and statements to the top of this page.

### Calculation of Federal Tax and New Brunswick Tax Payable For Taxable Income over \$30,000.00

Federal Tax - Use the 1983 Rates of Federal Income Tax below

Taxable Income from line 62 on page 2

On the first  
On remaining


tax is  
tax at IS

**Basic Federal Tax**

Subtract \$200.00 Federal Tax Reduction

**Federal Tax** - Enter on 'Federal Tax: from Tax Table' line on page 2

200 00

New Brunswick Tax Payable - 58 of 'Basic Federal Tax' (Enter on line 67 on page 2)

#### 1983 Rates of Federal Income Tax

Taxable Income

Tax

\$30,000

\$ 6,204 + 25% on next \$ 3,012

33,012

6,956 + 30% on next 23,580

56,592

14,030 + 34% on remainder

The package has been sent to you in English as our records indicate this to be the language of your choice. If you prefer, your nearest Post Office or District Taxation Office can also supply a T1 General package in French. Upon receipt of your completed return, our records will be adjusted accordingly. We regret any inconvenience this may cause you.

*Nous vous avons adressé le dossier de la déclaration en anglais, langue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version française de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration dûment remplie. Nous regrettons tout inconvénient que cela peut vous causer.*

Please attach to your mailing copy, a cheque or money order payable to the Receiver General. Do not mail cash.  
Payment is due not later than April 30, 1984.



- Ne pas détacher les pages 3 et 4 des pages 1 et 2 de la déclaration.
- Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés.

**Calcul de l'impôt fédéral et de l'impôt du Nouveau-Brunswick à payer  
sur le revenu imposable supérieur à 30 000,00 \$**

**Impôt fédéral** - Utiliser les «Taux de l'impôt fédéral sur le revenu pour 1983» ci-après

Revenu imposable selon ligne 62, page 2

Sur les premiers  
Sur le reste


l'impôt est de  
l'impôt à est de


**Impôt fédéral de base**

Moins Réduction d'impôt fédéral de 200,00 \$

200 00

**Impôt fédéral** - À inscrire à la ligne «Impôt fédéral selon table d'impôt» page 2

**Impôt du Nouveau-Brunswick à payer - 58% de l'«Impôt fédéral de base»**

(À inscrire à la ligne 67, page 2)

--	--

**Taux de l'impôt fédéral sur le revenu pour 1983**

Revenu imposable

Impôt

30 000 \$

6 204 \$ + 25% des 3 012 \$ suivants

33 012

6 956 + 30% des 23 580 suivants

56 592

14 030 + 34% du reste

Nous vous avons adressé le dossier de la déclaration en français, langue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version anglaise de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration remplie. Nous regrettons tout inconvénient que cela peut vous causer.

This package has been sent to you in French as our records indicate this to be the language of your choice. If you prefer, your nearest Post Office or District Taxation Office can supply a T1 General package in English. Upon receipt of your completed return, our records will be adjusted accordingly. We regret any inconvenience this may cause you.

Annexer un chèque ou un mandat à l'ordre du Receveur général. Ne pas envoyer d'espèces par la poste.  
Le paiement doit être fait au plus tard le 30 avril 1984.

## 4 Schedule 10 - Child Tax Credit

- Only the recipient (*usually the mother*) of Family Allowance for an eligible child may claim this credit.
- If a person (*other than your spouse*) is considered to be a "supporting person" of an eligible child, enter that person's Net Income at line 4 below. See Guide for the definition of a "supporting person".
- Your spouse and/or a "supporting person" must complete and sign the appropriate certification below if you resided together at the end of 1983.

 Number of Eligible Children (from Box (F) on TFA 1 slip) - *attach copy of TFA 1 slip*

901

X \$343.00 1

### Calculation of Income in Excess of the Base Amount

- Net Income is the amount shown at line 41 of the return. If Net Income appears as a negative amount, enter zero on the corresponding line below.

My Net Income

2

My spouse's Net Income

902 3

Other supporting person's Net Income

903 4

Add lines 2, 3 and 4 5

Subtract: Base Amount 6

26,330 00

Income in excess of Base Amount (*If negative, enter zero*) 7

Enter: 5% of line 7

8

Child Tax Credit (*Enter this amount on line 78 on page 2 - If negative, enter zero*) - line 1 minus line 8

9

### Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date

Signature

I will ☐ will not ☐ be filing a 1983 Individual Income Tax Return.

### Certification by Supporting Person Other than Spouse

Name

Address

Social Insurance Number

I hereby certify that the Net Income reported at line 4 above is my true and correct Net Income for the year.

Date

Signature

I will ☐ will not ☐ be filing a 1983 Individual Income Tax Return.

## Schedule 4S - Statement of Interest Income

### Interest from Canadian Sources Eligible for Interest Income Deduction

Interest from Canadian Savings Bonds, Other Bonds, and Trust, Bank or other Deposits (specify)

Eligible Annuity Payments

Total Interest from Canadian Sources Eligible for Interest Income Deduction

Other Interest Income Not Eligible for Interest Income Deduction

Total Interest Income (*Total of amounts (1) and (2) - enter on line 15 on page 1*)Carrying Charges (specify) (*Enter this amount on line 39 on page 1*)

### Calculation of Interest Income Deduction

Total interest from Canadian sources eligible for interest income deduction (*amount (1) above*)

Subtract: Interest on money borrowed to earn income eligible for this deduction

Net amount eligible for interest income deduction

Interest Income Deduction (*Enter \$1,000.00 or amount (4), whichever is less, on line 51 on page 2*)

## Calculation of Federal Political Contribution Tax Credit

- Complete this section if you contributed to registered political parties or candidates at an election to the House of Commons. Attach the official receipt to your return.

Total Federal Political Contributions (attach receipts)

960

Allowable credit - 75% of first \$100.00 of 'Total Federal Political Contributions', credit is

50% of next \$450.00 of 'Total Federal Political Contributions', credit is

33 1/3% of amount of 'Total Federal Political Contributions' exceeding \$550.00, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum \$500.00) - (Please enter this amount on line 64 on page 2).







Revenue Canada  
TaxationRevenu Canada  
Impôt198  
T1 GENERAL**Federal and New Brunswick  
Individual Income Tax Return****Identification**

Name (Please print)

Mr. Mrs. Miss Ms.

Usual First Name and Initial

Surname: Family or Last Name

Present Address (Please print)

House, Street and Apt. No., or P.O. Box No. or R.R. No.

City

Province or Territory

Postal Code

Social Insurance Number

Spouse's Social Insurance Number

Your Date of Birth

Day Month Year

Marital Status on December 31, 1983

Married 1 ☐ Widow(er) 2 ☐Divorced 3 ☐ Separated 4 ☐Single 5 ☐

Name of Spouse

Have you filed an Income Tax Return before?

YES 1 ☐ NO 2 ☐If 'YES', please indicate for what year: 19 Name on last return: same as above ☐ orAddress on last return: same as above ☐ or

Type of work or occupation in 1983

Name of present employer

Address of Spouse: same as mine ☐ or

Your Province or Territory of Residence on December 31, 1983, was

If self-employed in 1983, please state province of self-employment

If you became or ceased to be a resident of Canada in 1983, give

Date of Entry Day Month or Departure Day Month

If taxpayer is deceased, please give date of death: Day Month Year

Please do not  
use this area**Calculation of Total Income**

Income from Employment		Pension Income		Income from Other Sources		Self-Employed Income		Total Income	
Total Earnings Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)		01							
Commissions from Box (L) on all T4 slips, included in above total		02							
Other employment income including training allowances, tips and gratuities, etc (please specify)		03							
Total employment earnings (add lines 01 and 03)		04							
Subtract: Employment expense deduction - If line 04 above is \$2,500.00 or more, claim \$500.00. If less, claim 20% of line 04		05							
Other allowable expenses (please specify)		06							
Total employment expenses (add lines 05 and 06)		07							
Net employment earnings (subtract line 07 from line 04)		08							
Old Age Security Pension (attach copy of T4A(OAS) slip)		09							
Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)		10							
Other pensions or superannuation (attach copy 3 of T4A slips)		11							
Taxable Family Allowance payments (attach copy of TFA1 slip)		12							
Unemployment Insurance benefits (attach copy 2 of T4U slip)		13							
Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)		14							
Interest and other investment income (attach completed Schedule 4)		15							
Rental income (Schedule 7)		Gross 16		Net 16					
Taxable capital gains (Allowable capital losses) - complete and attach Schedule 2		17							
Indexed Security Investment Plan taxable capital gains (allowable capital losses) (attach copy of form T5-ISIP)		18							
Other income (please specify)		19							
Business income		Gross 20		Net 20					
Professional income		Gross 21		Net 21					
Commission income		Gross 22		Net 22					
Farming income		Gross 23		Net 23					
Fishing income		Gross 24		Net 24					
Total Income (add lines 08 to 23 inclusive - please enter this amount on line 24 on page 2)		24							
Please do not use this area		25							
Please do not use this area		26							



Revenu Canada  
ImpôtRevenue Canada  
Taxation

1983

T1 GENERALE

Déclaration fédérale et provinciale d'impôt  
sur le revenu des particuliers (Nouveau-Brunswick)

## Identification

(en majuscules)

Mme Mlle Mad

Nom usuel et initiale

Nom de famille

Adresse actuelle (en majuscules)

Vieillesse et n° d'app. C.P. ou R.R.

Province ou territoire

Code postal

Numéro d'assurance sociale

N° d'assurance sociale du conjoint

Votre date de naissance

Jour Mois Année

État civil le 31 décembre 1983

Marié(e) 1 ☐ Veuf(veuve) 2 ☐Divorcé(e) 3 ☐ Separé(e) 4 ☐Célibataire 5 ☐

Prénom du conjoint

Avez-vous déjà produit une déclaration d'impôt sur le revenu?

OUI 1 ☐ NON 2 ☐

Indiquez en quelle année

19

dans la dernière déclaration comme ci-dessus

ou

se dans la dernière déclaration comme ci-dessus

ou

de travail ou de profession en 1983

de l'employeur actuel

se du conjoint comme la mienne

ou

Votre province ou territoire de résidence au 31 décembre 1983 était:

Si vous étiez travailleur indépendant en 1983, province où était située votre entreprise:

Si vous êtes devenu résident du Canada ou avez cessé de l'être en 1983, donnez:

Jour Mois Jour Mois

Date d'entrée ou de départ

Si le contribuable est décédé, Jour Mois Année

indiquer la date du décès:

Ne rien  
écrire ici

## Calcul du revenu total

Gains totaux avant retenues selon case (C) des feuillets T4 (annexer copie 2 des feuillets T4)	01	
Commissions selon case (L) des feuillets T4 incluses dans le total ci-dessus	02	
Autres revenus d'emploi y compris allocations de formation pourboires et gratifications, etc. (préciser)	03	
Total des revenus d'emploi (ligne 01 plus ligne 03)	04	
Moins: Deduction pour emploi - Si la ligne 04 est de 2 500,00 \$ ou plus inscrire 500,00 \$. Sinon inscrire 20% du montant de la ligne 04	05	
Autres frais déductibles (préciser)	06	
Total des dépenses relatives à un emploi (ligne 05 plus ligne 06)	07	
Revenus nets d'emploi (ligne 04 moins ligne 07)	08	
Pension de sécurité de la vieillesse (annexer feuillet T4A(OAS))	09	
Prestations - Régime de pensions du Canada ou Régime de rentes du Québec (annexer copie 2 du feuillet T4A)	10	
Autres pensions et pensions de retraite (annexer copie 3 des feuillets T4A)	11	
Allocations familiales imposables (annexer feuillet TFA1)	12	
Prestations d'assurance-chômage (annexer copie 2 du feuillet T4U)	13	
Montant imposable des dividendes de corporations canadiennes imposables (joindre Annexe 4 remplie)	14	
Intérêts et autres revenus de placements (joindre Annexe 4 remplie)	15	
Revenus de location (Annexe 7) Bruts	16	
Gains en capital imposables (pertes en capital déductibles) - remplir et joindre Annexe 2	17	
Gains en capital imposables (pertes en capital déductibles) provenant d'un régime de placements en titres indexés (annexer formule T5-ISIP)	18	
Autres revenus (préciser)	19	
Revenus d'entreprise Bruts	20	
Revenus de profession libérale Bruts	21	
Revenus de commissions Bruts	22	
Revenus d'agriculture Bruts	23	
Revenus de pêche Bruts	24	
Revenu total (total des lignes 08 à 23 incl. - inscrire ce montant à la ligne 24, page 2)	24	

Ne rien  
écrire ici

02

Ne rien  
écrire ici

900



## 2 Calculation of Taxable Income

Total Income (from line 24 on page 1) 24

Deductions from Total Income

Canada or Quebec Pension Plan contributions

Contributions through employment from Box (D) on all T4 slips (maximum \$300.60)

Contribution payable on self-employed earnings (from page 3)

Unemployment Insurance premiums from Box (E) on all T4 slips (maximum \$460.72)

Registered pension plan contributions

Registered retirement savings plan premiums (attach receipts)

Registered home ownership savings plan contributions (attach receipts)

Annual union, professional or like dues (attach receipts)

Tuition fees - claimable by student only (attach receipts)

Child care expenses (complete and attach Schedule 5)

Allowable business investment losses

Other deductions (please specify)

Add lines 25 to 39 inclusive 40

Net Income (subtract line 40 from line 24) 41

Add: Accumulated Forward Averaging Amount Withdrawal (from form T581)

917

Claim for Personal Exemptions

Basic Personal Exemption

Claim \$3,770.00

Age Exemption - If you were born in 1918 or earlier

Claim \$2,360.00

If you did not receive the Old Age Security Pension, attach a letter giving reasons

Married Exemption - If applicable, please check ☒ box 1. or 2.

Married on or before December 31, 1983, and supported spouse in 1983

1. whose net income in that year, while married, was not over \$570.00

Claim \$3,300.00

2. whose net income in that year, while married, was over \$570.00

but not over \$3,870.00

2

3,870.00

Subtract: spouse's net income while married

If your marital status changed

in 1983, please give date of change

Claim

Exemption for Wholly Dependent Children - Provide details below and claim according

to full rules and regulations. See 1983 T1 Guide for details.

Children born in 1986 or later - Claim \$710.00 for each child whose net income was not over \$2,450.00

Children born in 1985 or earlier - Claim \$1,300.00 for each child whose net income was not over \$2,570.00 and who at least 100 hours of education was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient) Relationship to you Date of birth of child (Day Month Year) If born in 1986 or earlier state whether infirm school attended Net income in 1983 \$ Claim

Total claim for wholly dependent children

43

Additional Personal Exemptions from Schedule 6 attached

Total Personal Exemptions (add above items)

Subtract line 45 from line 41(a) 46

Standard deduction - Claim \$100.00 (no receipt required) or total at line 50 below, but not both

Medical expenses - (attach receipts and complete Schedule 9)

Subtract: 3% of 'Net Income' (line 41 above)

Allowable portion of medical expenses

Add: Charitable donations (attach all receipts)

Total (If this amount is greater than \$100.00, enter on line 47 above)

Interest, dividends and capital gains deduction (attach completed Schedule 4)

Pension income deduction

Deduction for blind persons or persons confined to a bed or wheelchair

Claim relates to: Self ☐ or dependant other than spouse (specify)

Education deduction (attach completed form T2202 or T2202A)

Deductions transferred from spouse (attach completed Schedule 3)

Gifts to Canada or a province (attach receipts)

Unemployment Insurance benefit repayment payable from page 3

Non-capital losses of other years

Capital losses of other years (1972 to 1982)

Add lines 47-51 to 60 inclusive

Subtract line 61 from line 46

Subtract: Forward Averaging Elective Income Deduction from form T540

911

Taxable Income (enter this amount on page 4) 82



## Calcul du revenu imposable

Revenu total (ligne 24, page 1) 24

Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec

Cotisations d'employé selon case (D) des feuillets T4 (maximum 300,60 \$)

Cotisation à payer sur le revenu d'un travail indépendant (page 3)

Primes d'assurance-chômage selon case (E) des feuillets T4 (maximum 460,72 \$)

Cotisations à un régime enregistré de pensions

Primes d'un régime enregistré d'épargne-retraite (annexer reçus)

Contributions à un régime enregistré d'épargne-logement (annexer reçus)

Cotisations annuelles syndicales, professionnelles ou semblables (annexer reçus)

Frais de scolarité - déductibles par l'étudiant seulement (annexer reçus)

Frais de garde d'enfants (remplir et joindre Annexe 5)

Pertes déductibles au titre d'un placement d'entreprise

Autres déductions (préciser)

Total des lignes 25 à 39 incl. 40

Revenu net (ligne 24 moins ligne 40) 41

Retrait du montant d'étalement accumulé (selon formule T581)

Exemption personnelle de base

Inscrire 3 770,00 \$

Exemption en raison d'âge - Si vous êtes né(e) en 1918 ou avant

Inscrire 2 360,00 \$

Si vous n'avez pas reçu de pension de sécurité de la vieillesse, joindre une lettre pour en donner la raison.

Exemption de marié(e) S'il y a lieu, cocher ☒ le numéro 1. ou 2.

Marié(e) au 31 décembre 1983 et soutien, en 1983, du conjoint

1. dont le revenu net dans l'année, pendant le mariage, n'a pas dépassé 570,00 \$

1. ☐ Inscrire 3 300,00 \$

2. dont le revenu net dans l'année, pendant le mariage, s'est situé entre 570,00 \$ et 3 870,00 \$.

2. ☐ 3 870 00

Moins: Revenu net du conjoint pendant le mariage

Si votre état civil a changé en 1983,

donnez la date du changement

Inscrire

Exemption pour enfants entièrement à charge - Donner les précisions exigées ci-dessous et demander les exemptions suivant l'âge et le revenu net de l'enfant. Voir Guide si le revenu net de l'enfant dépasse les limites.

Enfants nés en 1966 ou après - Déduire 710,00 \$ pour chaque enfant dont le revenu net n'a pas dépassé 2 450,00 \$.

Enfants nés en 1965 ou avant - Déduire 1 300,00 \$ pour chaque enfant dont le revenu net n'a pas dépassé 2 570,00 \$

et qui, s'il est né en 1961 ou avant, fréquentait l'école ou l'université à temps plein ou était infirme.

Nom de l'enfant (Faute d'espace, annexer une liste)	Lien de parenté avec vous	Date de naissance de l'enfant			S'il est né en 1961 ou avant, indiquer l'école fréquentée ou dire s'il était infirme.	Revenu net en 1983 \$	Exemption
		Jour	Mois	Année			

Total des exemptions pour enfants entièrement à charge

Exemptions personnelles supplémentaires, selon Annexe 6 ci-jointe

Total des exemptions personnelles (additionner les exemptions ci-dessus)

Ligne 41 (a) moins ligne 45 46

Déduction forfaitaire - 100,00 \$ (aucun reçu nécessaire) ou le total à la ligne 50 ci-dessous, mais non les deux

Frais médicaux - (joindre reçus et Annexe 9 remplie)

Moins: 3% du «Revenu net» (ligne 41 ci-dessus)

Tranche déductible des frais médicaux

Plus: Dons de charité (joindre reçus)

Total: (Si ce montant dépasse 100,00 \$, l'inscrire à la ligne 47 ci-dessus)

Déduction pour intérêts, dividendes et gains en capital (joindre Annexe 4 remplie)

Déduction relative au revenu de pensions

Déduction relative aux personnes aveugles ou devant garder le lit ou demeurer dans un fauteuil roulant

Personne visée: Vous-même ☐ ou personne à charge autre que le conjoint (préciser)

Déduction relative aux études (annexer formule T2202 ou T2202A remplie)

Déductions transférées d'un conjoint à l'autre (joindre Annexe 3 remplie)

Dons au Canada ou à une province (joindre reçus)

Remboursement exigible de prestations d'assurance-chômage selon page 3

Pertes autres qu'en capital d'autres années

Pertes en capital d'autres années (1972 à 1982)

Total des lignes 47, et 51 à 60 incl

Ligne 46 moins ligne 61 61 (a)

Moins: Déduction relative au revenu étalé (selon formule T540)

Revenu imposable (inscrire ce montant à la page 4) 62



Attach all required information slips, receipts, schedules and statements to the top of this page.

**Canada Pension Plan Contribution on Self-Employed Earnings**

Pensionable Self-Employed Earnings

Add: Pensionable earnings from employment from Box (C) or Box (I) of T4 slips

Equals: Total Pensionable Earnings

Subtract: Basic Canada Pension Plan Exemption of \$1,800.00

Equals: Earnings Subject to Contribution (maximum \$16,700.00)

Required Contribution (3.6% of 'Earnings Subject to Contribution': maximum \$601.20)

Subtract: Contributions through employment (from T4 slips)

X 2 =

Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 26 on page 2 and also on line 68 on page 4.)

**Unemployment Insurance Benefit Repayment Payable**

Unemployment Insurance benefits from line 13 on page 1

Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 39 on page 2

Net Unemployment Insurance benefits received in the year

Net Income from line 41 on page 2

Subtract: Base Amount

Net Income in excess of Base Amount (if negative, enter zero)

Unemployment Insurance Benefit Repayment Payable - 30% of Amount (A) or (B), whichever is less.

(Please enter this amount on line 58 on page 2 and also on line 69 on page 4.)

30,030.00

**Calculation of Federal Political Contribution Tax Credit**

Total Federal Political Contributions (attach receipts)

(Please enter this amount also on line 960 on page 4.)

Allowable credit - 75% of first \$100.00 of 'Total Federal Political Contributions', credit is

50% of next \$450.00 of 'Total Federal Political contributions', credit is

33 1/3% of amount of 'Total Federal Political Contributions' exceeding \$550.00, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum \$500.00) (Please enter this amount on line 64 on page 4.)

**Self-Employment Report**

- You must file a Statement of Income and Expenses and a Balance Sheet with your return.
- If you reported Self-Employed Income on lines 19 to 23 of page 1, please complete this section.

Enter the amount of salary or wages paid in the year to your spouse (if partnership enter only your share).

How many commercial operations, in the following fields, are covered by this report:

Business  
FishingProfessions  
RentalsFarming  
Commission Sales

Complete the following for the commercial operation with the largest total income:

Business Name

Location

Number, Street or P.O. Box No. or R.R. No.

City

Province or Territory

Postal Code

Fiscal Period ending in

19

Month

Employer's Remittance Account Number

If you are a general partnership, state number of partners

If this is a limited partnership,

Name of general partner

Briefly describe the major function of this operation

Does this operation involve the resale of goods?

No ☐Yes - Retail ☐Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of the total income that pertains to each product, construction activity or service

Total income from this operation

Products, construction activities or services

1.

2.

3.



Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés.

3

## Cotisation au Régime de pensions du Canada sur le revenu d'un travail indépendant

Revenus d'un travail indépendant donnant droit à pension

Revenu d'un emploi donnant droit à pension selon case (C) ou case (I) des feuillets T4

Total des revenus donnant droit à pension

Exemption de base de 1 800,00 \$ en vertu du Régime de pensions du Canada

= Revenu assujéti à la cotisation (maximum 16 700,00 \$)

Cotisation requise (3,6% du «Revenu assujéti à la cotisation»: maximum 601,20 \$)

Cotisations d'employé (selon feuillets T4)

X 2 =

Cotisation au Régime de pensions du Canada à payer sur le revenu d'un travail indépendant (inscrire ce montant à la ligne 26, page 2 et à la ligne 68, page 4)

## Remboursement exigible de prestations d'assurance-chômage

Prestations d'assurance-chômage selon ligne 13, page 1

Prestations remboursées, s'il y a lieu, au cours de l'année (joindre reçu officiel «État des prestations remboursées») et inscrites à la ligne 39, page 2

Prestations d'assurance-chômage nettes reçues au cours de l'année

Revenu net selon ligne 41, page 2

Montant de base

Revenu net excédant le montant de base (si le montant est négatif, inscrire zéro)

Remboursement exigible de prestations d'assurance-chômage - 30% du moins élevé de (A) et de (B)

Inscrire ce montant à la ligne 58, page 2 et à la ligne 69, page 4)

## Calcul du crédit d'impôt pour contributions politiques fédérales

Total des contributions politiques fédérales (joindre les reçus)

Inscrire ce montant à la ligne 960, page 4)

Crédit admissible - 75% de la première tranche de 100,00 \$ du «Total des contributions politiques fédérales»

50% de la tranche suivante de 450,00 \$ du «Total des contributions politiques fédérales»

33 1/3% de la fraction du «Total des contributions politiques fédérales» qui excède 550,00 \$

Total du crédit d'impôt admissible pour contributions politiques fédérales

(maximum 500,00 \$) - (Inscrire ce montant à la ligne 64, page 4)

## Travail indépendant

Vous devez joindre à votre déclaration un état des revenus et dépenses, ainsi qu'un bilan.

Si vous avez déclaré des revenus d'un travail indépendant aux lignes 19 à 23, page 1, veuillez remplir cette section.

Inscrivez le salaire ou traitement versé à votre conjoint dans l'année (dans le cas d'une société de personnes, inscrire votre part seulement)

Combien d'entreprises distinctes possédez-vous ou exploitez-vous dans chacun des domaines suivants?

Commerce

Professions libérales

Agriculture

Pêche

Loyers

Ventes à commission

Fournissez les renseignements suivants sur l'entreprise qui produit le revenu total le plus élevé.

Raison sociale

Adresse

Numéro, rue, C.P. ou R.R.

Ville

Province ou territoire

Code postal

Exercice financier se terminant en 19

Mois

N° de compte de versements d'employeur

Dans le cas d'une société de personnes, nombre d'associés:

Dans le cas d'une société en commandite:

Nom du gérant

Décrivez brièvement les activités principales de l'entreprise

L'entreprise est-elle engagée dans la vente de marchandises?

Non

Oui - au détail

en gros

Énumérez les principaux produits extraits, fabriqués ou vendus, les activités de construction ou les services fournis. Indiquez le pourcentage de revenu tiré de chaque produit, activité de construction ou service par rapport au revenu total de l'entreprise.

Revenu total tiré de l'entreprise

Produits, activités de construction ou services

1.

2.

3.

%

%

%

# 4 Summary of Tax and Credits There are two methods of tax calculation (see Guide)

Taxable Income from line 62 on page 2

## Calculation of Federal Tax Payable:

Federal Tax from Tax Table

Subtract: Unused portion of Spouse's Federal Tax Reduction

Federal Tax Payable - from line (B) or from line 63 on Schedule 1

Subtract: Federal Political Contribution Tax Credit from calculation on page 3

Share-Purchase Tax Credit from form T2111

Business Investment Tax Credit from form T2038(IND.)

Employment Tax Credit Claimed from form T2208

Total of above credits

Federal Tax Payable Before Federal Forward Averaging Tax

Add: Federal Forward Averaging Tax on Elective Income from form T540

Net Federal Tax Payable

Add: New Brunswick Tax Payable from Tax Table in Guide or from line 67 on Schedule 1

Add: New Brunswick Forward Averaging Tax on Elective Income from form T540

Net New Brunswick Tax Payable

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3

Unemployment Insurance Benefit Repayment Payable from page 3

Total Payable

Total Federal Political Contributions

960

Total tax deducted per information slips

71

Tax Adjustments

961

New Brunswick Tax Credit

74

Canada Pension Plan Overpayment

75

Unemployment Insurance Overpayment

76

Foreign Taxes Paid

962

Amounts paid by instalments

77

Net Foreign Income

963

Child Tax Credit (from Schedule 10)

78

Forward Averaging Tax Credit (from form T581)

923

Refund of Business Investment Tax Credit

(from form T2038-IND.)

924

Total Credits

Please enter this difference in applicable space below.

A difference of less than \$1.00 is neither charged nor refunded.

**IMPORTANT:** The inside front cover of your guide tells you when to expect your refund

Refund

79

Balance Due

80

Amount Enclosed

Please attach cheque or money order payable to the Receiver General. Do not mail cash.  
Payment is due not later than April 30, 1984.

I hereby certify that the information given in this return and in all documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date

Telephone

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

Form authorized and prescribed by order of the Minister of National Revenue for purposes of Part I of the Income Tax Act, Part I of the Canada Pension Plan and Part VIII of the Unemployment Insurance Act, 1971.

It is a serious offence to make a false return.

Privacy Act Personal Information Bank number RC-T-P20



# Sommaire de l'impôt et des crédits

L'impôt peut être calculé de deux façons (voir Guide).

<b>Revenu imposable</b> (ligne 62, page 2)			
<b>Calcul de l'impôt fédéral à payer:</b>			
<b>Impôt fédéral selon table d'impôt</b>		(A)	
Moins: Fraction inutilisée de la réduction d'impôt fédéral du conjoint		<b>913</b>	
<b>Impôt fédéral à payer - selon ligne (B) ou ligne 63 de l'Annexe 1</b>		(B)	
<b>Crédit d'impôt pour contributions politiques fédérales</b> selon calcul de la page 3			
<b>Crédit d'impôt à l'achat d'actions</b> selon formule T2111		<b>922</b>	
<b>Crédit d'impôt à l'investissement commercial</b> selon formule T2038 (IND.)		<b>923</b>	
<b>Crédit d'impôt à l'emploi demandé</b> selon formule T2208			
<b>Total des crédits ci-dessus</b>			
<b>Impôt fédéral à payer avant impôt sur le revenu étalé</b>			
<b>Impôt fédéral sur le revenu étalé</b> selon formule T540			<b>66 (a)</b>
<b>Impôt fédéral net à payer</b>			
<b>Impôt du Nouveau-Brunswick à payer</b> selon table d'impôt du Guide ou ligne 67 de l'Annexe 1			
Plus: Impôt du Nouveau-Brunswick sur le revenu étalé selon formule T540		<b>67 (a)</b>	
<b>Impôt net du Nouveau-Brunswick à payer</b>			
Cotisation au Régime de pensions du Canada à payer sur le revenu d'un travail indépendant selon page 3			<b>68</b>
Remboursement exigible de prestations d'assurance-chômage selon page 3			<b>69</b>
<b>Total à payer</b>		<b>70</b>	
<b>Total des contributions politiques fédérales</b>		<b>960</b>	
<b>Rajustements d'impôt</b>		<b>961</b>	
<b>Impôts étrangers payés</b>		<b>962</b>	
<b>Revenu étranger net</b>		<b>963</b>	
<b>975</b>			
<b>Impôt total retenu selon feuillets de renseignements</b>		<b>71</b>	
<b>Crédit d'impôt du Nouveau-Brunswick</b>		<b>74</b>	
<b>Paiement en trop au Régime de pensions du Canada</b>		<b>75</b>	
<b>Paiement en trop d'assurance-chômage</b>		<b>76</b>	
<b>Montant payé par acomptes</b>		<b>77</b>	
<b>Crédit d'impôt pour enfants</b> (Annexe 10)		<b>78</b>	
<b>Crédit d'impôt pour étalement du revenu</b> (selon formule T581)		<b>923</b>	
<b>Remboursement du crédit d'impôt à l'investissement commercial</b> (selon formule T2038-IND.)		<b>924</b>	
<b>Total des crédits</b>			
Inscrire la différence dans l'espace approprié ci-dessous			
Une différence de moins de 1,00 \$ n'est ni exigée ni remboursée.			
<b>Remboursement</b>		<b>79</b>	
<b>Solde dû</b>		<b>80</b>	
<b>Somme jointe</b>			

**IMPORTANT:** La couverture avant intérieure du Guide indique les délais prévus pour les remboursements.

Annexer un chèque ou un mandat à l'ordre du **Receveur général**.  
Ne pas envoyer d'espèces par la poste. Le paiement doit être fait au plus tard le 30 avril 1984.

Nom et adresse de toute personne ou maison, autre que le contribuable, qui a rempli la présente déclaration contre rémunération.

Nom

Adresse

Téléphone

J'atteste par les présentes que les renseignements donnés dans cette déclaration et dans tous documents ci-joints sont vrais, exacts et complets sous tous les rapports et révèlent la totalité de mes revenus de toutes provenances.

Signer ici

Date

Téléphone

T1 - 1983

**Schedule 1—Detailed Tax Calculation** (See Guide)**Federal Income Tax**

Federal Income Tax on Taxable Income—Use the '1983 Rates of Federal Income Tax' below.

Taxable Income from line 62 on page 2 of your return						
On the first		tax is				
On remaining		tax at	% is			
Total Federal Income Tax on Taxable Income						
Add: Tax Adjustments (See "Line 48" in Guide; please specify)				<b>961 *</b>		
				Total		
Subtract: Federal Dividend Tax Credit—22% of Taxable amount of dividends from taxable Canadian corporations (line 14 on page 1 of your return), not to exceed 'Total' above						
				<b>Basic Federal Tax</b>		
Subtract: Federal Tax Reductions:						
1. For self (\$200.00 or the amount of 'Basic Federal Tax', whichever is less)						
2. For spouse (you may claim your spouse's unused Federal Tax Reduction—see "Line 913" in Guide)						
Total of above Federal Tax Reductions (maximum \$400.00)				<b>913 *</b>		
				Federal Tax		
Subtract: Federal Foreign Tax Credit—Make separate calculation for each foreign country.						
(a) Income Tax or Profits Tax paid to a foreign country						
				<b>962 *</b>		
(b) Net Foreign Income <b>963 *</b>						
Net income (line 41) plus		X	'Federal Tax' plus any Dividend Tax Credit	=		
Accumulated Forward Averaging Amount Withdrawal (line 917) less any capital losses of other years allowed (line 60) and interest, dividends and capital gains deduction (line 51)						
Deduct (a) or (b) above, whichever is less						
				<b>Federal Tax Payable 63 *</b>		

**New Brunswick Income Tax** (Applicable to residents of New Brunswick on December 31, 1983)

If you were not a resident of New Brunswick on December 31, 1983 or if you had income from a business with a permanent establishment outside New Brunswick in 1983, refer to the Guide.

Basic New Brunswick Income Tax—58% of 'Basic Federal Tax'

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

**NEW BRUNSWICK TAX PAYABLE 67 \***

\*Please transfer the amounts of the items indicated by an asterisk (\*) to the identically numbered lines on page 4 of the return.

**1983 Rates of Federal Income Tax**

Taxable Income	Tax	Taxable Income	Tax
\$1,179 or less	6%	\$11,790	\$ 1,981 + 20% on next \$ 4,716
1,179	\$ 71 + 16% on next \$1,179	16,506	2,924 + 23% on next 4,716
2,358	259 + 17% on next 2,358	21,222	4,009 + 25% on next 11,790
4,716	660 + 18% on next 2,358	33,012	6,956 + 30% on next 23,580
7,074	1,085 + 19% on next 4,716	56,592	14,030 + 34% on remainder



- 1983

## Annexe 1 - Calcul détaillé de l'impôt (Voir Guide)

## Impôt fédéral sur le revenu

Impôt fédéral sur le revenu imposable - Utiliser les «Taux de l'impôt fédéral sur le revenu pour 1983» ci-après.

Revenu imposable (ligne 62, p. 2 de la déclaration)				
Sur les premiers			l'impôt est de	
Sur le reste			l'impôt à % est de	
Total de l'impôt fédéral sur le revenu imposable				
ajustements d'impôt (Guide, Ligne 48; préciser)			961 *	
			Total	

ajustements: Crédit d'impôt fédéral pour dividendes - 22<sup>2</sup>/<sub>3</sub>% du montant imposable des dividendes de corporations canadiennes imposables (ligne 14, page 1 de la déclaration), jusqu'à concurrence du «Total» ci-dessus

## Impôt fédéral de base

## ajustements: Réductions d'impôt fédéral

1. Pour vous-même (l'«Impôt fédéral de base» jusqu'à concurrence de 200,00 \$)

2. Pour votre conjoint (vous pouvez demander la fraction inutilisée de sa réduction d'impôt fédéral - voir Guide, Ligne 913)

Total des réductions d'impôt fédéral (maximum 400,00 \$)

ajustements: Crédit fédéral pour impôt étranger - Faire un calcul distinct pour chaque pays étranger

a) Impôt sur le revenu ou sur les bénéfices payé à un pays étranger

b) Revenu étranger net 963 \*

Revenu net (ligne 41) plus  
retrait du montant d'étalement accumulé (ligne 917),  
moins toute perte en capital d'autres années (ligne 60)  
et déduction pour intérêts, dividendes et gains en capital (ligne 51)

«Impôt fédéral»  
plus tout  
crédit d'impôt  
pour dividendes

Soustraire le moindre de a) et b) ci-dessus

Impôt fédéral à payer 63 \*

## Impôt sur le revenu du Nouveau-Brunswick (S'applique aux résidents du Nouveau-Brunswick le 31 décembre 1983)

si vous n'étiez pas résident du Nouveau-Brunswick le 31 décembre 1983 ou si vous avez touché un revenu d'une entreprise qui avait un établissement stable ailleurs qu'au Nouveau-Brunswick en 1983, consultez le Guide.

Impôt de base sur le revenu du Nouveau-Brunswick - 58% de l'«Impôt fédéral de base»

ajustements: Crédit provincial pour impôt étranger selon formule T2036

IMPÔT DU NOUVEAU-BRUNSWICK À PAYER 67 \*

Reporter les montants des lignes marquées d'un astérisque (\*) aux lignes portant les mêmes numéros en page 4 de la déclaration.

## Taux de l'impôt fédéral sur le revenu pour 1983

Revenu imposable	Impôt	Revenu imposable	Impôt
1 179 \$ ou moins	6%	11 790 \$	1 981 \$ + 20% des 4 716 \$ suivants
1 179	71 \$ + 16% des 1 179 \$ suivants	16 506	2 924 + 23% des 4 716 suivants
2 358	259 + 17% des 2 358 suivants	21 222	4 009 + 25% des 11 790 suivants
4 716	660 + 18% des 2 358 suivants	33 012	6 956 + 30% des 23 580 suivants
7 074	1 085 + 19% des 4 716 suivants	56 592	14 030 + 34% du reste





## Annexe 2 – Sommaire des dispositions de biens en immobilisations en 1983 (Voir Guide, Ligne 17)

Détail des dispositions de l'année courante (Si l'espace ci-dessous est insuffisant, annexer un état.)

Remarque: Ne pas déclarer ici les pertes résultant de la disposition d'actions ou de créances d'une corporation privée dont le contrôle est canadien. (Guide, Ligne 38)		(1) Année de l'acquisition	(2) Produit de la disposition	(3) Prix de base rajusté	(4) Débours et dépenses (concernant les dispositions)	(5) Gain (ou perte) (Col. 2 moins col. 3 et 4)
<b>Titres canadiens</b>						
Actions	Raison sociale et catégorie d'actions					
Vombre d'actions						Gain (ou perte)
Produit total 977				Gain net (ou perte nette) 978		

• S'il y a ci-dessus des actions d'une corporation privée canadienne, cocher ☐ 968

Obligations, débentures, billets à ordre, etc.

Valeur nominale	Date d'échéance	Nom de l'émetteur									Gain (ou perte)
Produit total			979			Gain net (ou perte nette)					980

### Autres titres et biens

Actions		Raison sociale et catégorie d'actions							Gain (ou perte)	
Nombre d'actions										
		Produit total 981							Gain net (ou perte nette) 982	

**Biens immeubles et biens amortissables** - Ne pas inclure les pertes sur biens amortissables

[illegible]

• Si l'un ou plusieurs des biens décrits ci-dessus ont été acquis avant le Jour de l'évaluation, cocher

• Si l'un des biens décrits ci-dessus était votre résidence principale, cocher

Obligations, débentures, billets à ordre et autres biens

[illegible]

**Biens à usage personnel (description précise)**

[illegible][illegible]

**REMARQUE:** Les pertes nettes sur des biens personnels désignés ne pouvant être déduites que des gains sur des biens personnels désignés

REMARQUE: Les pertes nettes sur des biens personnels

Moins: Pertes sur biens personnels désignés non déduites des années antérieures:

désignés ne peuvent être déduites que des gains sur des biens personnels désignés.

Gain net seulement **988**

<b>Feuillets de renseignements – Gains en capital</b> (ou pertes, le cas échéant)	<i>Gains (ou pertes) sur titres canadiens</i>	<i>Autres gains (ou pertes)</i>
T3 Supplémentaire – «Gains en capital»	Case (F)	Case (F)
T3 Supplémentaire – «Pertes sur fonds réservé d'assureur»		Case (P)
T4PS Supplémentaire – «Gains (ou pertes) en capital»	Case (J)	Case (K)
T5 Supplémentaire – «Dividendes sur gains en capital»	Case (I)	
T600C – Gratification en espèces; obligations d'épargne du Canada		
<b>Gain net (ou perte nette) 989 (A)</b>		<b>990 (B)</b>

Réserve - Plus: Montant (s'il y a lieu) de la réserve de 1982

(Voir Guide, Ligne 17 C)

991

**Total de tous gains nets (ou pertes nettes) de la colonne (5)**

*Moins:* Montant (s'il y a lieu) de la réserve de 1983 (Voir Guide, Ligne 17 C)

992

**Total du gain (ou de la perte) en capital**

**Gains en capital imposables (pertes en capital déductibles)** – La moitié du «Total du gain (ou de la perte) en capital» ci-dessus

(À inscrire à la ligne 17, page 1 de votre déclaration. Dans le cas d'une perte, le montant en page 1 de votre déclaration ne doit pas dépasser 2 000,00 \$.)

T1 - 1983

**Schedule 3 - Deductions Transferred from Spouse** (See "Line 55" in Guide)

• For use if you are claiming deductions which are transferable from your spouse.

**A - Details of Spouse's Income**

Eligible dividends from taxable Canadian corporations, eligible interest income and eligible taxable capital gains (see "Line 51" in Guide)

Subtract: Interest on money borrowed to earn eligible income

Pension income eligible for the pension income deduction

Old Age Security Pension

All other income - please specify

Total Income

Subtract: Deductions from Total Income (please specify) - Do not include claims for Personal Exemptions, and any other deductions from Net Income, or Interest on money borrowed to earn eligible income (line 2 above).

Spouse's Net Income

Is your spouse filing a 1983 Income Tax return? Yes ☐ No ☐ If 'No', attach your spouse's information slips.**B - Calculation of Deductions Transferred**Spouse's Age Exemption - If your spouse was 65 years of age or over, provide your spouse's date of birth 

Day	Month	Year
-----	-------	------

 and claim \$2,360.00

Deduction if your spouse was totally blind at any time in the year or was, throughout any 12 month period ending in the year, necessarily confined for a substantial period of time each day to a bed or wheelchair

CNIB Registration Number, if applicable

claim \$2,360.00

Spouse's Education Deduction - If your spouse was a student in full time attendance at a designated educational institution in a qualified educational program, claim \$50.00 for each month of attendance and attach your spouse's completed form T2202 or T2202A

Interest, Dividends and Capital Gains Deduction and Pension Income Deduction

Enter amount from line 3 or \$1,000.00, whichever is less

Enter amount from line 4 or \$1,000.00, whichever is less

Total of lines 13 and 14

Basic Married Exemption

enter \$3,300.00

Subtract: Married Exemption claimed (line 42 on page 2 of your return) - if not claimed, enter zero

Excess (line 16 minus line 17)

Claim the amount on line 15 or line 18, whichever is less

Total Deductions (add lines 10, 11, 12 and 19)

Subtract: Spouse's Net Income (from line 9)

Less: Spouse's Basic Personal Exemption

enter \$3,770.00

Excess (line 21 minus line 22) - if line 22 is greater than line 21, enter zero

**Deductions Transferred** (line 20 minus line 23) - Please claim this amount on line 55 on page 2 of your return



1983

**Annexe 3 - Déductions transférées d'un conjoint à l'autre** (Voir Guide, Ligne 55)

A utiliser si vous demandez des déductions transférables de votre conjoint.

**A - Détails sur le revenu du conjoint**

Dividendes admissibles provenant de corporations canadiennes imposables, revenus

en intérêts admissibles et gains en capital imposables admissibles (Guide, Ligne 51)

1

Moins: Intérêts sur l'argent emprunté pour gagner un revenu admissible

2

3

Revenu de pensions donnant droit à la déduction pour revenu de pensions

4

Pension de sécurité de la vieillesse

5

Tous autres revenus - préciser

6

7

Revenu total

Moins: Déductions du revenu total (préciser) - *Ne pas inclure les demandes d'exemptions personnelles, les autres déductions du revenu net et les intérêts sur l'argent emprunté pour gagner un revenu admissible (ligne 2 ci-dessus).*

8

9

Revenu net du conjoint

Votre conjoint produit-il une déclaration d'impôt sur le revenu pour 1983? Oui ☐ Non ☐

Si «non», annexer ses feuillets de renseignements.

**B - Calcul du transfert des déductions**

Exemption en raison d'âge du conjoint - si votre conjoint avait 65 ans ou plus,

donnez sa date de naissance

Jour

Mois

Année

et déduisez 2 360,00 \$

10

Déduction accordée si votre conjoint était complètement aveugle à une date quelconque de l'année ou a été, pendant toute période de douze mois se terminant au cours de l'année, dans l'obligation de garder le lit ou de demeurer dans un fauteuil roulant pendant de longues périodes

Numéro d'enregistrement de l'INCA, s'il y a lieu

déduisez 2 360,00 \$

11

Déduction relative aux études du conjoint - si votre conjoint suivait à plein temps un programme de formation admissible dans un établissement désigné, déduisez 50,00 \$ par mois de fréquentation et joignez la formule T2202 ou T2202A remplie de votre conjoint

12

Déduction pour intérêts, dividendes et gains en capital et déduction relative au revenu de pensions

Inscrire le montant de la ligne 3, jusqu'à concurrence de 1 000,00 \$

13

Inscrire le montant de la ligne 4, jusqu'à concurrence de 1 000,00 \$

14

Total des lignes 13 et 14

15

Exemption de marié(e) de base inscrire 3 300,00 \$

16

Moins: Exemption de marié(e) demandée (ligne 42, page 2 de votre déclaration - si vous ne l'avez pas demandée, inscrivez zéro

17

Excédent (ligne 16 moins ligne 17)

18

Inscrire le moins élevé des montants de la ligne 15 et de la ligne 18

19

Total des déductions (additionner les lignes 10, 11, 12 et 19)

20

Moins: Revenu net du conjoint (ligne 9)

21

Moins: Exemption personnelle de base du conjoint inscrire 3 770,00 \$

22

Excédent (ligne 21 moins ligne 22) - si le montant de la ligne 22 est supérieur à celui de la ligne 21, inscrire zéro

23

Déductions transférées (ligne 20 moins ligne 23) - Inscrire ce montant à la ligne 55, page 2 de votre déclaration

24

State names of payers in appropriate areas and enclose any information slips received. If space below is insufficient attach statements

Include amounts credited through banks, trust companies, brokers and estates.

**1. Dividends Eligible for Interest, Dividends and Capital Gains Deduction**  
(From Box 1H on T3 slips or Box 8 on T5 slips) - do **not** include dividends received from a corporation not dealt with at arm's length

Total dividends eligible for interest, dividends and capital gains deduction (area V below)

(from Box (I) on T3 slips, Box (F) on T5 slips or Box (E) on T5-ISIP) – include dividends received from a corporation not dealt with at arm's length

Total dividends not eligible for interest, dividends and capital gains deduction

Taxable Amount of Dividends from Taxable Canadian Corporations (Enter this amount on line 14 on page 1 of return)

## Interest from Canada Savings Bonds,

Other Bonds, and Trust, Bank or

other Deposits (specify)

Interest from Mortgages, Notes and other

Securities (except interest received from a related

Eligible Annuity Payments (See item D under "Line 15" in Guide)

Total Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction (area V below)

## Other Canadian Investment Income (specify)

Interest and Other Investment

Income from Foreign Sources

Total Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction

Total Interest and Other Investment Income (Enter on line 15 on page 1 of your return)

## Interest on money borrowed to earn Investment Income eligible for Interest, Dividends and Capital Gains Deduction

Interest on money borrowed to earn other Investment Income

Management or Safe Custody Fees

### Safety Deposit Box Charges

### Accounting Fees

Investment Counsel Fees

Other (please specify)

Total Carrying Charges (Enter this amount as 'Other deductions' on line 39 on page 2 of your return)

Total dividends eligible for interest, dividends and capital gains deduction (amount (A) above)

Total interest from Canadian sources eligible for interest, dividends and capital gains deduction (amount (B) above)

Eligible Taxable Capital Gains – One-half of the Gains included in the amounts on lines 978, 980 and 989 on

*Schedule 2 – (for the purpose of this calculation, capital losses should be excluded from these amounts)*

**Total of above three amounts**

**Subtract:** Interest on money borrowed to earn income eligible for this deduction

(See item A under "Line 39" in Guide)

**Net amount eligible for interest, dividends and capital gains deduction**

Interest, Dividends and Capital Gains Deduction (Enter \$1,000.00 or amount (E), whichever is less, on line 51 on page 2 of your return)



I - 1983

**Annexe 4 - État des revenus de placements** (Voir Guide, Lignes 14 et 15)

Inscrire le nom des payeurs aux endroits appropriés et annexer tous les feuillets de renseignements reçus. Si l'espace est insuffisant, annexer des états.

**- Montant imposable des dividendes de corporations canadiennes imposables**

Inclure les montants crédités par les banques, les compagnies de fiducie, les courtiers et les successions

**1. Dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital** - (selon case (H) des feuillets T3 ou case (B) des feuillets T5) - *Ne pas inclure les dividendes reçus d'une corporation avec laquelle vous aviez un lien de dépendance*



**Total des dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital**

(section V ci-dessous)

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**2. Dividendes ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital** - (selon case (I) des feuillets T3, case (F) des feuillets T5 ou case (E) des feuillets T5-ISIP) - *Inclure les dividendes reçus d'une corporation avec laquelle vous aviez un lien de dépendance*



**Total des dividendes ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital****Montant imposable des dividendes de corporations canadiennes imposables** (à inscrire à la ligne 14, page 1 de la déclaration)

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**- Intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital**

Intérêts d'obligations d'épargne du Canada,

d'autres obligations, de dépôts en fiducie ou en banque et d'autres dépôts (préciser)

Intérêts d'hypothèques, de billets et d'autres titres (sauf les intérêts reçus d'une personne avec qui vous êtes lié ou reçus d'une société de personnes par un associé)

Paiements de rente admissibles (Guide, Ligne 15D)



**Total des intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital**

(section V ci-dessous)

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**II - Autres revenus de placements ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital**

Autres revenus de placements au Canada (préciser)

Intérêts et autres revenus de placements de sources étrangères

**Total des autres revenus de placements ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital****Total des intérêts et autres revenus de placements** (à inscrire à la ligne 15, page 1 de la déclaration)



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**V - Frais financiers** (Guide, Ligne 39A)

Intérêts sur l'argent emprunté pour gagner un revenu de placements donnant droit à la déduction pour intérêts, dividendes et gains en capital

Intérêts sur l'argent emprunté pour gagner un autre revenu de placements

Frais de gestion ou de garde en dépôt

Frais de case de coffre-fort

Frais de comptabilité

Honoraires de conseillers en placements

Autres (préciser)

**Total des frais financiers** (à inscrire à la ligne 39, «Autres déductions», page 2 de la déclaration)


**V - Calcul de la déduction pour intérêts, dividendes et gains en capital** (Guide, Ligne 51)

Total des dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital (montant (A) ci-dessus)

Total des intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital (montant (B) ci-dessus)

Gains en capital imposables admissibles

 $\frac{1}{2}$  des gains inclus dans les montants des lignes 978, 980 et 989 de l'Annexe 2

(Aux fins du présent calcul, ne pas inclure les pertes en capital dans ces montants)

**Total des trois montants ci-dessus**

Moins: Intérêts sur l'argent emprunté pour gagner un revenu donnant droit à cette déduction (Guide, Ligne 39A)

**Montant net donnant droit à la déduction pour intérêts, dividendes et gains en capital****Déduction pour intérêts, dividendes et gains en capital** (Inscrire le montant (E), jusqu'à concurrence de 1 000,00 \$, à la ligne 51, page 2 de la déclaration)


A "supporting person" of an eligible child is any of the following who resided with you in 1983 and at any time within the first 60 days of 1984: (i) a parent of the child; (ii) your spouse; or (iii) an individual claiming the eligible child as a dependant.

- ☐ (iii) the supporting person was infirm or in an institution for a period of at least two weeks (in which case you must attach a certificate from the attending physician stating the duration of the infirmity).

- | <i>Name of child</i> | <i>City</i> | <i>Date of birth of child</i> |             |  | <i>If born earlier than 1969<br/>state nature of infirmity</i> | <i>If expenses relate to stay in boarding<br/>school or camp, state number of weeks stay</i> |
|----------------------|-------------|-------------------------------|-------------|--|--|--|
|                      |             | <i>Month</i>                  | <i>Year</i> |  |  |  |
|                      |             |                               |             |  |  |  |
|                      |             |                               |             |  |  |  |
|                      |             |                               |             |  |  |  |
|                      |             |                               |             |  |  |  |
|                      |             |                               |             |  |  |  |

- If payments were made to a boarding school or camp, do not include any amount in excess of \$60.00 per week per child.*

[illegible]

- ### Limitation C

- Allowable deduction** – Enter on line (4) of "Total Payments" in section 3. above or the amount on line (3) whichever is less. *(Please transfer amount shown on line (4) to line 37 on page 2 of your return)*



## Annexe 5 – Frais de garde d'enfants (Voir Guide, Ligne 37)

Les «frais de garde d'enfants» sont des sommes versées pour des services de garde d'enfants qui vous permettent ou permettent à la personne assumant les frais d'entretien d'un enfant admissible, c'est-à-dire au «soutien», de tirer un revenu d'un emploi, d'un travail indépendant, d'un programme de cours de formation, d'un travail de recherches ou d'un autre emploi de ce genre (voir le n°2 ci-dessous).

Le « soutien » d'un enfant admissible peut être l'une ou l'autre des personnes suivantes qui résidait avec vous en 1983 et à une date quelconque pendant les 60 premiers jours de 1984: (i) le père ou la mère de l'enfant, (ii) votre conjoint, ou (iii) une personne qui déclare l'enfant admissible à sa charge.

I. **Admissibilité:** Pour avoir le droit de déduire des frais de garde d'enfants, vous devez remplir une des conditions suivantes: (cocher ☒ la case voulue ci-dessous):

- ☐ a) vous ne résidiez pas avec le soutien de l'enfant.
- ☐ b) votre revenu net (avant déduction des frais de garde d'enfants) est inférieur à celui du soutien. Le revenu net du soutien est de \$.
- ☐ c) votre revenu net (avant déduction des frais de garde d'enfants) est supérieur à celui du soutien et vous avez eu des frais de garde d'enfants pendant une période où
- ☐ (i) vous étiez séparé(e) du soutien de l'enfant et ne viviez pas avec lui pendant au moins 3 mois par suite d'une rupture du mariage ou d'une situation familiale semblable;
- ☐ (ii) le soutien fréquentait à plein temps un établissement d'enseignement désigné; ou
- ☐ (iii) le soutien était atteint d'incapacité ou était dans un établissement de santé pendant au moins deux semaines (dans ce cas, vous devez annexer un certificat du médecin traitant qui précise la durée de la maladie).

2. **Enfants visés par la déduction:** Un «enfant admissible» est né en 1969 ou après, ou est né avant 1969 mais est une personne à charge en raison d'une incapacité physique ou mentale.

Nom de l'enfant admissible	Date de naissance de l'enfant			S'il est né avant 1969, indiquer la nature de l'incapacité	Si les frais ont trait à un séjour dans un pensionnat ou une colonie de vacances, indiquer le nombre de semaines passées à cet endroit
	Jour	Mois	Année		

3. **Paielements de frais de garde d'enfants:** Fournir ci-après les précisions sur les organismes ou les particuliers auxquels vous avez fait ces paiements. **Ne pas** compter les sommes versées (i) au père, à la mère ou au soutien d'un enfant admissible inscrit au n° 2 ci-dessus; (ii) à une personne déclarée à votre charge ou à la charge du soutien; ou (iii) à une personne, née en 1962 ou après, apparentée à vous ou à votre conjoint.

**Si les paiements ont été versés à un pensionnat ou à une colonie de vacances, n'inscrivez pas plus de 60,00 \$ par semaine, par enfant.**

<i>Nom de l'organisme ou du particulier</i>	<i>Adresse</i>	<i>No d'assurance sociale du particulier</i>					<i>Paiement</i>
<b>Total des paiements</b>							

#### 4. Limites des montants déductibles

**Limite «A»** – Inscrivez le montant de votre revenu gagné (revenu total tiré d'un emploi, y compris les pourboires et gratifications; revenu net d'un travail indépendant, pertes exclues; allocations de formation; fraction imposable de bourses d'études, d'entretien ou de perfectionnement (fellowship) ou d'autres allocations du même genre; et montants nets de subventions de recherches). Revenu gagné

Revenu gagné

2/3 du revenu gagné: **Limite A**

**Limite «B»** – 2 000,00 \$ x le nombre d'enfants admissibles inscrits au n° 2 ci-dessus (maximum 8 000,00 \$):

### Limite B

**Limite «C»** – S'applique si votre revenu net (avant déduction des frais de garde d'enfants) est supérieur à celui du soutien.

60,00 \$ x le nombre d'enfants admissibles inscrits au n° 2 ci-dessus (maximum 240,00 \$)

Multipliez ce montant par le nombre de semaines en 1983 où vous étiez séparé(e) du soutien, ou par le nombre de semaines où le soutien a fréquenté un établissement d'enseignement désigné, a séjourné dans un établissement de santé ou était atteint d'incapacité.

### Limite C

### 5. Montant déductible pour frais de garde d'enfants

Inscrivez à la ligne (1) la moins élevée des Limites «A», «B» et «C»

Inscrivez le montant déduit comme frais de garde d'enfants en 1983 par le soutien à qui s'applique la Limite «C»

*Ligne (1) moins ligne (2) (3)*

**Montant déductible** – Inscrivez à la ligne (4) le moins élevé du «Total des paiements» dans la section 3 ci-dessus et du montant à la ligne (3) (Reportez le montant de la ligne (4) à la ligne 37, page 2 de votre déclaration) (4)

T1 - 1983

**Schedule 6 - Additional Personal Exemptions** (See Guide)

Complete this schedule if you are claiming:

- (a) equivalent to married exemption, or
- (b) exemption for dependants other than spouse and children.
- The income of your dependants includes Old Age Security Pension, Guaranteed Income Supplement and Spouse's Allowance, Canada or Quebec Pension Plan benefits, Unemployment Insurance benefits and certain other payments.
- If you were married and not separated from your spouse you cannot claim the Equivalent to Married Exemption.
- Ensure that the applicable Family Allowance payments in respect of each dependant claimed are reported on line 12 on page 1 of your return.

**Equivalent to Married Exemption**

Single, divorced, separated or widow(er) and supported a relative in 1983

If your marital status changed in 1983, please give date of change

Day

Month

Exemption may be claimed for a relative living with you and who was wholly dependent on you, or on you and others. (You may claim here only if it has been agreed that no other person will claim for the same dependant or in respect of the same dwelling.) If the address of a dependant differed from yours while attending school, provide the address where the dependant normally resides during the non-school portion of the year.

Did you maintain the dwelling where the dependant resided? Yes ☐ No ☐Did you reside in the dwelling where the dependant resided? Yes ☐ No ☐

The answer to both of the above questions must be 'Yes' to claim this exemption.

If applicable, check ☒ and claim Item 1 or 2, and provide 'Details of Dependants' below☐ 1. Supported relative whose net income was not over \$570.00

Claim \$3,300.00

☐ 2. Supported relative whose net income was over \$570.00 but not over \$3,870.00

Subtract dependant's net income

3,870 00

Claim

Details of Dependants

Name

Address

Relationship to you

Date of birth

Day

Month

Year

**Exemption for Other Dependants****Resident in Canada**

Provide details below and claim actual amount spent in 1983 in support of each dependant but not exceeding the allowable maximum determined according to the dependant's age and net income, as follows.

**Born in 1966 or later**

- If net income was not over \$2,450.00, maximum claim is \$710.00
- If net income was over \$2,450.00 but not over \$3,870.00 maximum claim is \$710.00 minus one-half the amount by which the net income exceeds \$2,450.00

**Born in 1965 or earlier**

- If net income was not over \$2,570.00 maximum claim is \$1,300.00
- If net income was over \$2,570.00 but not over \$3,870.00 maximum claim is \$1,300.00 minus the amount by which the net income exceeds \$2,570.00

If any other person has also contributed to the support of a dependant listed here, the combined amount claimed by you and such other person must not exceed the maximum amount determined as above. No claim may be made here for (a) a dependant born in 1961 or earlier who is not mentally or physically infirm (unless that dependant is a brother or sister in full-time attendance at a school or university) or (b) a dependant in respect of whom you have claimed the equivalent to married exemption.

**Dependants:**

(1) Family or Last Name

Usual First Name

Address

Date of Birth  
Day Month YearRelationship  
to you\*Net  
income  
in 1983  
\$Amount spent  
by you in  
support of  
dependant  
\$If born in 1961  
or earlier state nature  
of infirmity or state  
school attended

(2) Family or Last Name

Usual First Name

Address

\*Includes Old Age Security and Guaranteed Income Supplement for dependants born in 1918 or earlier. If not received, state reason:

Total of Additional Personal Exemptions (Please enter this amount on line 44 on page 2 of your return)



1 - 1983

**Annexe 6 - Exemptions personnelles supplémentaires** (Voir Guide)

Remplissez cette annexe si vous demandez:

- a) l'équivalent de l'exemption de marié(e), ou  
 b) une exemption pour des personnes à charge autres que le conjoint et les enfants.

Le revenu net des personnes à votre charge comprend la pension de sécurité de la vieillesse, le supplément de revenu garanti et l'allocation de conjoint, les prestations du Régime de pensions du Canada ou du Régime de rentes du Québec, les prestations d'assurance-chômage et certains autres paiements.

Une personne mariée non séparée de son conjoint ne peut pas demander l'équivalent de l'exemption de marié(e).

N'oubliez pas d'inscrire à la ligne 12, page 1 de votre déclaration, les allocations familiales pour chaque enfant déclaré à votre charge.

**Équivalent de l'exemption de marié(e)****Libataire, divorcé(e), séparé(e) ou veuf (veuve) et soutien d'un parent en 1983**

Si votre état civil a changé en 1983, veuillez indiquer la date du changement

Jour

Mois

Vous pouvez demander l'exemption à l'égard d'un parent qui habitait avec vous et qui était entièrement à votre charge ou à votre charge et à la charge d'autres personnes. (Vous ne pouvez demander l'exemption que s'il a été convenu que personne d'autre ne la demanderait pour la même personne à charge ou relativement au même logement.) Si l'adresse d'une personne à votre charge différerait de la vôtre au cours de l'année scolaire, donnez son adresse habituelle pour la période de l'année où elle ne fréquentait pas l'école.

Habitez-vous le logement où demeurait la personne à votre charge? Oui ☐ Non ☐

Labitez-vous le logement où demeurait la personne à votre charge? Oui ☐ Non ☐

Pour demander cette exemption, vous devez répondre «Oui» aux deux questions.

Cochez ☒ 1. ou 2. selon le cas et donnez ci-après les «Précisions sur la personne à charge»

1. Soutien d'un parent dont le revenu net n'a pas dépassé 570,00 \$

Inscrire 3 300,00 \$

2. Soutien d'un parent dont le revenu net se situait entre 570,00 \$ et 3 870,00 \$

Moins: Revenu net de la personne à charge

Inscrire

3 870 00

Précisions sur la personne à charge:

Nom

Adresse

Lien de parenté avec vous

Date de naissance

Jour

Mois

Année

**Exemption pour autres personnes****à charge résidant au Canada**

(1) Père, mère, grands-parents, frères ou sœurs (et ceux du conjoint)

(2) Tantes ou oncles (et ceux du conjoint)

Donner ci-après les précisions demandées et déduire le montant réel dépensé en 1983 pour subvenir aux besoins de chaque personne à charge, sans dépasser le maximum autorisé d'après l'âge et le revenu net de la personne à charge, de la façon suivante:

**Née en 1966 ou après** - Si le revenu net n'était pas supérieur à 2 450,00 \$, la déduction maximale est de 710,00 \$.

- Si le revenu net se situait entre 2 450,00 \$ et 3 870,00 \$, la déduction maximale est de 710,00 \$ moins la moitié de la partie du revenu net qui dépasse 2 450,00 \$.

**Née en 1965 ou avant** - Si le revenu net n'était pas supérieur à 2 570,00 \$, la déduction maximale est de 1 300,00 \$.

- Si le revenu net se situait entre 2 570,00 \$ et 3 870,00 \$, la déduction maximale est de 1 300,00 \$ moins la partie du revenu net qui dépasse 2 570,00 \$.

Si quelqu'un d'autre a aidé à subvenir aux besoins d'une personne à charge inscrite ici, l'exemption globale demandée par vous et cette autre personne ne doit pas dépasser le montant maximal établi de la façon exposée ci-dessus. Aucune déduction ne peut être demandée ici pour a) une personne à charge née en 1961 ou avant qui n'est pas atteinte d'infirmité physique ou mentale (à moins que cette personne à charge ne soit un frère ou une sœur qui fréquente l'école ou l'université à plein temps), ou b) une personne à charge pour laquelle vous avez demandé l'équivalent de l'exemption de marié(e).

**Personnes à charge**

(1) Nom de famille

Prénom usuel

Adresse

(2) Nom de famille

Prénom usuel

Adresse

Date de naissance  
Jour Mois AnnéeLien de parenté en 1983  
avec vous\*Revenu  
net  
\$Somme que vous  
avez dépensée pour  
le soutien de la  
personne à charge  
\$Si elle est née en  
1961 ou avant,  
indiquez le  
genre d'infirmité  
ou l'école  
fréquentée

\* Comprend la sécurité de la vieillesse et le supplément de revenu garanti pour les personnes à charge nées en 1918 ou avant. Si une telle personne n'en a pas reçu, indiquer la raison:

**Total des exemptions personnelles supplémentaires** (à inscrire à la ligne 44, page 2 de votre déclaration)





pour la période du  au

l'espace est insuffisant, annexe un état.

Revenus bruts	Adresse de la propriété	Nbre d'unités de location		
Autres revenus connexes:				
Revenu de location (inscrire ce montant à la ligne 83, page 1 de la déclaration)				

## dépenses

Impôts fonciers			
Entretien et réparations			
Intérêts			
Assurances			
Éclairage, chauffage, eau			
Annonces			
Autres (préciser)			
<b>Total des dépenses</b>			

oins: Dépenses se rapportant à la résidence personnelle

Dépenses (à soustraire du «Revenu de location»)

Revenu net avant la déduction pour amortissement

oins: Déduction pour amortissement\*

**Revenu net de location de biens immeubles** (à inscrire à la ligne 16, page 1 de la déclaration) \* \*

La déduction pour amortissement ne peut normalement ni créer ni augmenter une perte.

Ne déduisez pas d'amortissement pour l'immeuble, ou partie d'immeuble, qui vous sert de résidence personnelle.

\* Dans le cas d'une société de personnes ou d'un bien possédé en commun, inscrivez seulement votre part à la ligne 16, page 1 de la déclaration.

l'espace est insuffisant, annexe un état.

ans certains cas, un agriculteur ou un pêcheur peut demander une  
 éduction pour amortissement selon la méthode spéciale de  
 «amortissement linéaire». Les guides d'impôts sur le revenu des  
 agriculteurs et des pêcheurs de 1983 renferment tous les détails à ce sujet.

Une personne qui n'utilise pas la méthode de l'«amortissement linéaire» doit remplir le tableau ci-dessous conformément aux indications suivantes:

Les biens doivent être groupés en catégories, et l'amortissement doit être établi en fonction du coût de tous les biens dans la catégorie, moins les sommes déduites au cours des années antérieures à titre d'amortissement de ces biens. Utilisez une ligne distincte pour chaque catégorie prescrite de biens.

b) N'incluez pas le coût d'un fonds de terre à la colonne (3).

La somme à inscrire à la colonne (4) relativement à tout bien dont il a

été disposé ne doit pas excéder le «coût en capital» de ce bien. Si le produit de la disposition d'un bien amortissable est supérieur au coût en capital ou à la juste valeur marchande du bien au 31 décembre 1971, selon celui de ces deux montants qui est le plus élevé, l'excédent doit être inscrit à l'Annexe 2.

d) La rubrique du Guide intitulée «Déduction pour amortissement» renferme des renseignements sur les pertes finales.

e) Annexe des états pour donner le détail des sommes inscrites aux colonnes (3) et (4), y compris le genre de bien et le coût ou le produit de la disposition, selon le cas.

f) Inscrivez à la colonne (8) le taux que vous désirez utiliser, sans excéder le taux maximal prescrit, et appliquez ce taux au montant de la colonne (7). Vous n'êtes pas obligé d'appliquer le taux maximal si cela n'est pas avantageux pour vous.

[illegible]

Si vous demandez une déduction pour amortissement à l'égard des catégories 31 et 32, inscrivez le numéro de certificat qui figure sur la demande CMHC 1925.

## Schedule 9 - Medical Expenses - Attach receipts (See "Line 48" in Guide). If space is insufficient, please attach a statement.

Periodically from From

198

Tc

198

Date of payment

[illegible]

Premiums paid to non-government medical or hospital care plans for the period ending in 1983 - receipts are not required to be filed

Name of plant:

Total amount of premiums paid

**Total Medical Expenses** (Please enter this amount on line 48 on page 2 of your return and calculate the allowable portion.)

If the patient was other than a dependant who is included in your claim for personal exemptions provide the following details concerning that person:

Name \_\_\_\_\_

Address

Relationship to you

Net Income in 1983

## Schedule 10 – Child Tax Credit (See “Line 78” in Guide)

- Only the recipient (*usually the mother*) of Family Allowance for an eligible child may claim this credit.
- If a person (other than your spouse) is considered to be a "supporting person" of an eligible child, enter that person's Net Income at line 4 below. See "Line 78" in Guide for the definition of "supporting person".
- Your spouse and/or a "supporting person" must complete and sign the appropriate certification below if you resided together at the end of 1983.

Number of Eligible Children (from Box (F) on TFA1 slip) – attach copy of TFA1 slip **901**  X \$343.00 1

### Calculation of Income in Excess of the Base Amount

- Net Income is the amount shown at line 41 of the return. If Net Income appears as a negative amount, enter zero on the corresponding line below.

My Net Income

My spouse's Net Income

Other supporting person's Net Income

Add lines 2, 3 and 4 5

Subtract: Base Amount 6

Income in excess of Base Amount (If negative, enter zero)

Enter: 5% of line 7

Child Tax Credit (Enter this amount on line 78 on page 4 of your return - if negative, enter zero)

line 1 minus line 8

### Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date \_\_\_\_\_

Signature

I will ☐ will not ☐ be filing a 1983 Individual Income Tax Return.

### Certification by Supporting Person Other than Spouse

Name \_\_\_\_\_

Address

Social Insurance Number

I hereby certify that the Net Income reported at line 4 above is my true and correct Net Income for the year.

Date \_\_\_\_\_

Signature \_\_\_\_\_

I will ☐ will not ☐ be filing a 1983 Individual Income Tax Return.



<p>         Période visée par la demande: Du 198 au 198       </p>
--

Date du paiement

[illegible]

Nom du régime	Total des primes versées
---------------	--------------------------

**Total des frais médicaux** (Inscrire ce montant à la ligne 48, page 2 de votre déclaration, et calculer la fraction déductible.)

Si le patient n'était pas une personne à charge mentionnée dans votre demande d'exemptions personnelles, donnez les renseignements suivants à son sujet:

Nom		Lien de parenté avec vous	
Adresse		Revenu net en 1983	

- Seul le bénéficiaire (*habituellement la mère*) des allocations familiales pour un enfant admissible peut demander ce crédit.
- Si une personne (autre que votre conjoint) était considérée comme le soutien d'un enfant admissible, inscrivez le revenu net de cette personne à la ligne 4 ci-dessous. Voyez la définition de «soutien» dans le Guide, Ligne 78.
- Votre conjoint ou le «soutien» doit remplir et signer l'attestation appropriée ci-dessous, si vous habitiez ensemble à la fin de 1983.

Nombre d'enfants admissibles (selon case (F) du feuillet TFA1) - joindre copie du feuillet TFA1

• Le revenu net est inscrit à la ligne 41 de la déclaration. Si le montant est négatif, inscrire zéro à la ligne appropriée ci-dessous.

Mon revenu net	2		
Revenu net de mon conjoint	3	902	
Revenu net du soutien	4	903	
Total des lignes 2, 3 et 4	5		
Moins: montant de base	6		26 330 00
Revenu qui dépasse le montant de base (s'il est négatif, inscrire zéro)	7		

Calculer 5% de la ligne 7	8		
---------------------------	---	--	--

Crédit d'impôt pour enfants (Inscrire le résultat à la ligne 78, page 4 de votre déclaration – si le montant est négatif, inscrire zéro)	Ligne 1 moins ligne 8	9
--	-----------------------	---

J'atteste par les présentes que le revenu net déclaré à la ligne 3 ci-dessus est le montant vrai et exact de mon revenu net pour l'année.

Date  Signature

Je produirai ☐ ne produirai pas ☐ la déclaration d'impôt sur le revenu des particuliers pour 1983.

Je produirai ☐ ne produirai pas ☐ la déclaration d'impôt sur le revenu des particuliers pour 1983.

Nom	Adresse	Numéro d'assurance sociale
J'atteste par les présentes que le revenu net déclaré à la ligne 4 ci-dessus est le montant vrai et exact de mon revenu net pour l'année.		

Date \_\_\_\_\_ Signature \_\_\_\_\_

Je produirai ☐ ne produirai pas ☐ la déclaration d'impôt sur le revenu des particuliers pour 1983.



















Revenue Canada  
Taxation

Revenu Canada  
Impôt



CA1  
NR 68  
-T17

# TAXATION STATISTICS

1986 EDITION

# STATISTIQUES FISCALES

ÉDITION 1986

Analyzing the Returns of  
INDIVIDUALS for the  
**1984**  
TAXATION YEAR and  
MISCELLANEOUS STATISTICS

Analyse des déclarations  
des PARTICULIERS pour  
L'ANNÉE D'IMPOSITION  
**1984**  
et STATISTIQUES DIVERSES











REVENUE CANADA, TAXATION  
REVENU CANADA, IMPÔT

# 1986 TAXATION STATISTICS STATISTIQUES FISCALES DE 1986

Analyzing 1984 T1 Individual Tax Returns  
and  
Miscellaneous Statistics

Analyse des déclarations T1 d'impôt sur le revenu des particuliers pour 1984  
et  
statistiques diverses

THE HONOURABLE ELMER MACKAY  
*Minister, National Revenue*

L'HONORABLE ELMER MACKAY  
*Ministre, Revenu National*

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Note to Users:

This publication has been prepared to provide a comprehensible profile of the taxfiling public. To supplement the statistics in the publication, details of the methodology used in their collection as well as definitions and descriptions are provided within the text at the beginning of each Part of the book. When using these statistics, please consult the text for assistance in interpretation and analysis.

Please note that income class breakdowns shown in the tables are based on "total income assessed" unless otherwise specified. Total income assessed is the sum of income from employment, pensions, self-employment and certain other sources as reported on the T1 tax return, a facsimile of which follow this note. Since total income assessed may exclude some income received, it may understate a taxfiler's true economic income. Examples of such exclusions are the non-taxable part of capital gains, and a portion of interest income accrued but unrealized. Similarly, since total income assessed may include certain financial outlays which an individual is required or may choose to make, it may overstate a taxfiler's true economic income. Examples of such inclusions are the 50 percent "gross-up" of dividends from Canadian corporations, and interest costs and other carrying charges incurred to earn investment income.

The discussion paper titled "A Minimum Tax for Canada", issued by the Minister of Finance in May 1985, contained an analysis of the use of total income assessed as a measure of income. It recognized the limitations noted above and presented an alternative measure called "adjusted gross income". It was stated in the paper that while that alternative is a more meaningful measure of taxfilers' income than total income assessed, it still falls short of true economic income. The feasibility of developing an alternative definition of total income that would more closely reflect true economic income is under active examination.

While Taxation Statistics presents a large portion of the statistics produced by Revenue Canada, Taxation, there are further unpublished tables which provide information by provinces, finer occupation levels, geographical levels, etc. These tables serve as an extension to Taxation Statistics and are available upon request. If the data requested are unavailable, we will consider extracting the information on a cost-recovery basis. Requests for income/tax statistics not available through this publication may be directed to us at:

Personal Taxation Statistics and Modelling  
Statistical Services Division  
Revenue Canada, Taxation  
875 Heron Road  
Ottawa, Ontario  
K1A 0L8  
(613) 995-5616

À tous nos lecteurs,

La présente publication vise à présenter un profil détaillé de l'ensemble des déclarants. Comme complément aux statistiques qu'elle renferme, nous y avons inséré, au début de chaque partie, des précisions sur la méthodologie utilisée pour leur rassemblement, ainsi que des définitions et des descriptions. Pour l'interprétation et l'analyse de ces statistiques, nous vous invitons donc à consulter le texte correspondant.

Veuillez noter que la ventilation des paliers de revenu présentée dans les tableaux est fondée sur le "revenu total établi" à moins qu'il n'en soit précisé autrement. Le revenu total établi est le total du revenu d'emploi, de pensions, d'un travail indépendant et de certaines autres sources indiquées sur la déclaration d'impôt sur le revenu T1, dont un fac-similé accompagne la présente note. Puisque le revenu total établi peut exclure certains revenus reçus, le revenu économique réel du déclarant est peut-être sous-évalué. La partie non imposable des gains en capital et la fraction des revenus d'intérêt courus mais non réalisés sont des exemples de telles exclusions. De même, puisque le revenu total établi peut comprendre certaines dépenses qu'un particulier doit, ou peut choisir de faire, le revenu économique réel d'un déclarant peut être surévalué. La majoration de 50 p. 100 des dividendes reçus de corporations canadiennes et les frais d'intérêt et autres frais financiers engagés pour gagner un revenu de placement sont des exemples d'éléments inclus.

Le document de travail intitulé *Un impôt minimum au Canada*, publié par le ministre des Finances en mai 1985 présente une analyse de l'utilisation du revenu total établi afin d'évaluer le revenu. On y reconnaît les restrictions signalées et on présente une solution de rechange appelée "revenu brut rajusté". On y indique aussi que même si cette solution permet de mieux évaluer le revenu total établi d'un déclarant, elle ne reflète pas le revenu économique réel d'un déclarant. La possibilité d'élaborer une autre définition du revenu total, qui serait un reflet plus juste du revenu économique réel fait l'objet d'examen attentifs.

Même si Statistiques fiscales présente une grande partie des statistiques rassemblées par Revenu Canada, Impôt, il existe d'autres tableaux non publiés qui fournissent des renseignements par province, par niveau d'occupation, par localité, etc. Ces tableaux complètent la publication et vous pouvez les obtenir sur demande. Si les données que vous demandez ne figurent pas dans Statistiques fiscales, nous pourrions les extraire de nos fichiers pour vous, moyennant certains frais. Vous pouvez envoyer vos demandes concernant des statistiques sur les revenus et l'impôt non fournies dans cette brochure à l'adresse suivante:

Statistiques et Modèles fiscaux des particuliers  
Division des services statistiques  
Revenu Canada, Impôt  
875, chemin Heron  
Ottawa (Ontario)  
K1A 0L8  
(613) 995-5616





**Facsimiles of 1984  
Individual Income Tax  
Return Forms**

**Fac-similés de formules  
de déclarations d'impôt  
sur le revenu  
des particuliers de 1984**

## Identification

If the number shown at left is not your correct Social Insurance Number, please enter correct number below:

If spouse's Social Insurance Number is not shown at left, enter it below:

## Complete the following

On December 31, 1984, you were: Married ☐ Widowed ☐ Divorced ☐ Separated ☐ Single ☐

Name of Spouse

Address of Spouse: same as mine ☐ or

Day Month Year

Your Date of Birth

Your Province or Territory of Residence on December 31, 1984, was

If you ceased to be a resident of Canada in 1984, give:

Day Month

Date of Departure

If taxpayer is deceased, please give date of death

Day Month Year

Please do not use this area

If the name or address shown above is incorrect, print the necessary corrections below:

Name		
	Usual First Name and Initial	Surname, Family or Last Name
Address		
	Number, Street, Apt. No., P.O. Box No. or R.R. No.	
City		
Province		Postal Code

## Calculation of Net Income

Income from Employment	Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)	101	
	Other employment income including training allowances, tips and gratuities, etc. (please specify)	104	
	Total employment earnings (add lines 101 and 104)	105	
	Subtract: Employment expense deduction - If line 105 above is \$2,500.00 or more, claim \$500.00. If less, claim 20% of line 105.	108	
	Net employment earnings (subtract line 108 from line 105)	111	

Income from Other Sources	Old Age Security Pension (attach copy of T4A (OAS) slip)	113	
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114	
	Other pensions or superannuation (attach copy 3 of T4A slips)	115	
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	Unemployment Insurance benefits (attach copy 2 of T4U slip)	119	
	Interest income (from Schedule 4S on page 4)	121	
	Other income (please specify)	130	

Total Income (add lines 111 to 130 inclusive) 150

Deductions from Total Income	Canada or Quebec Pension Plan contributions		
	Contributions through employment from Box (D) on all T4 slips (maximum \$338.40)	202	
	Unemployment Insurance premiums from Box (E) on all T4 slips (maximum \$508.56)	204	
	Registered pension plan contributions from Box (F) on all T4 slips	207	
	Annual union, professional or like dues (attach receipts)	212	
	Tuition fees - claimable by student only (attach receipts)	213	
	Carrying charges (from Schedule 4S on page 4)	222	
	Add lines 202 to 222 inclusive	223	

Net Income (subtract line 223 from line 150) 224

Please do not use this area

605

Please do not use this area

600



## Identification

Inscrivez, ci-dessous, votre numéro d'assurance sociale, s'il diffère du numéro indiqué à gauche:

Si le numéro d'assurance sociale de votre conjoint ne figure pas à gauche, inscrivez-le ci-dessous:

## Section à remplir

Le 31 décembre 1984, vous étiez: Marié(e) 1 ☐ Veuf(veuve) 2 ☐ Divorcé(e) 3 ☐ Séparé(e) 4 ☐ Célibataire 5 ☐

Nom du conjoint

Adresse du conjoint: comme la mienne ☐ ou

Votre date de naissance

Jour Mois Année

Votre province ou territoire de résidence le 31 décembre 1984 était

Si vous avez cessé d'être résident du Canada en 1984, donnez

Date de départ

Jour Mois Année

Si le contribuable est décédé, indiquer la date du décès

Jour Mois Année

Ne rien

écrire ici

Si le nom ou l'adresse indiqués ci-dessus sont inexacts, faites la rectification ci-dessous:

Nom		
Prénom usuel	Nom de famille	
Adresse		
Numéro - rue et n. d'app. C.P. ou R.R.		
Ville		
Province		

## Calcul du revenu net

Revenus d'emploi avant retenues selon case (C) des feuillets T4 (annexer copie 2 des feuillets T4)	101		
Autres revenus d'emploi, y compris allocations de formation, pourboires et gratifications, etc. (préciser)	104		
Total des revenus d'emploi (ligne 101 plus ligne 104)	105		
Moins: Déduction pour emploi - Si le montant de la ligne 105 est égal ou supérieur à 2 500,00 \$, inscrire 500,00 \$ S'il est inférieur, inscrire 20% du montant de la ligne 105	108		
Revenus nets d'emploi (ligne 105 moins ligne 108)	111		
Pension de sécurité de la vieillesse (annexer feuillet T4A (OAS))	113		
Prestations - Régime de pensions du Canada ou Régime de rentes du Québec (annexer copie 2 du feuillet T4A(P))	114		
Autres pensions et pensions de retraite (annexer copie 3 des feuillets T4A)	115		
Allocations familiales imposables (annexer feuillet TFA1)	118		
Prestations d'assurance-chômage (annexer copie 2 du feuillet T4U)	119		
Intérêts (Annexer 4S, page 4)	121		
Autres revenus (préciser)	130		
<b>Revenu total</b> (total des lignes 111 à 130 incl.)	150		
Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec	202		
Cotisations d'employé selon case (D) des feuillets T4 (maximum 338,40 \$)	204		
Primes d'assurance-chômage selon case (E) des feuillets T4 (maximum 508,56 \$)	207		
Cotisations à un régime enregistré de pensions selon case (F) des feuillets T4	212		
Frais de scolarité - déductibles par l'étudiant seulement (annexer reçus)	213		
Frais financiers (Annexer 4S, page 4)	222		
Total des lignes 202 à 222 incl.	223		
<b>Revenu net</b> (ligne 150 moins ligne 223)	224		
Ne rien écrire ici	605		
Ne rien écrire ici	600		





## Calcul du revenu imposable

Revenu net (ligne 224, page 1) 224

## Exemption personnelle de base

Inscrire 3 960,00 \$

## Exemption en raison d'âge - Si vous êtes né(e) en 1919 ou avant

Inscrire 2 480,00 \$

Si vous n'avez pas reçu de pension de sécurité de la vieillesse, joindre une lettre explicative.

Exemption de marié(e) - Si y a lieu, cocher ☒ le numéro 1 ou 2.

## Marié(e) au 31 décembre 1984 et soutien, en 1984, du conjoint

1 dont le revenu net au cours de l'année, pendant le mariage, n'a pas dépassé 490,00 \$

1. ☐ Inscrire 3 470,00 \$

2 dont le revenu net au cours de l'année, pendant le mariage, s'est situé

230

entre 490,00 \$ et 3 960,00 \$

2. ☐

3 960 00

Moins: Revenu net du conjoint pendant le mariage

Si votre état civil a changé en 1984,

donnez la date du changement

Inscrire

## Exemption pour enfants entièrement à charge

Donner les précisions exigées ci-dessous et demander les exemptions suivant l'âge et le revenu net de l'enfant. Voir Guide, Ligne 231, si le revenu net de l'enfant dépasse les limites.

Enfants nés en 1967 ou après - Déduire 710,00 \$ pour chaque enfant dont le revenu net n'a pas dépassé 2 540,00 \$

Enfants nés en 1966 ou avant - Déduire 1 360,00 \$ pour chaque enfant dont le revenu net n'a pas dépassé 2 600,00 \$ et qui, s'il est né en 1962 ou avant, fréquentait l'école ou l'université à temps plein ou était infirme.

Nom de l'enfant (toute d'espace annexer une liste)	Lien de parenté avec vous	Date de naissance de l'enfant			S'il est né en 1962 ou avant, indiquer l'école fréquentée ou dire s'il était infirme.	Revenu net en 1984 \$	Exemption
		Jour	Mois	Année			

Total des exemptions pour enfants entièrement à charge

231

Total des exemptions personnelles (additionner les exemptions ci-dessus)

235

Ligne 224 moins ligne 235

236

Dédution pour intérêts (Annexe 4S, page 4)

238

Dédution relative au revenu de pensions

240

Dons de charité (annexer recus)

243

Dédution relative aux personnes aveugles ou devant garder le lit ou demeurer dans un fauteuil roulant

Personne visée vous-même ☐ ou personne à charge autre que le conjoint (préciser)

246

Dédution relative aux études (annexer formule T2202 ou T2202A remplie)

247

Additionner les lignes 238 à 247 incl.

255

Revenu imposable (ligne 236 moins ligne 255) 260

Sommaire de l'impôt  
et des crédits

Réservé au Ministère

683

684

Impôt fédéral selon table d'impôt

402

Moins: Fraction inutilisée de la réduction d'impôt fédéral  
du conjoint (voir Guide, Ligne 403)

403

Impôt fédéral à payer

406

Moins: Crédit d'impôt pour contributions politiques fédérales selon calcul de la page 4

410

Impôt fédéral net à payer

410

Impôt de l'Alberta à payer selon table d'impôt

423

Total à payer 435

Impôt total retenu selon feuillets de renseignements

440

Crédits d'impôt de l'Alberta

448

Crédit d'impôt pour enfants (Annexe 10, page 4)

450

Paiement en trop au Régime de pensions du Canada

453

Paiement en trop d'assurance-chômage

454

Montant payé par acomptes

455

Total des crédits 463

Remboursement transféré au conjoint

468

J'atteste par les présentes que les renseignements donnés dans cette déclaration et dans tous documents ci-joints sont exacts et complets sous tous les rapports et révèlent la totalité de mes revenus de toutes provenances.

Signer ici

Date

Téléphone

Faire une fausse déclaration constitue une infraction grave.

Ligne 435 moins ligne 463; inscrire la différence dans l'espace approprié ci-dessous.  
Une différence de moins de 1,00 \$ n'est ni exigée ni remboursée.

Remboursement 464

Solde dû 465

**IMPORTANT:** Le Guide indique les délais prévus pour les remboursements.

Somme jointe

Formule autorisée et prescrite par ordre du Ministre du Revenu national.  
Loi sur la protection des renseignements personnels - Fichier RC-T-P20

- Do not remove pages 3 and 4 from pages 1 and 2 of this return.
- Attach all required information slips, receipts, schedules and statements to the top of this page.

### Calculation of Federal Tax and Alberta Tax Payable For Taxable Income over \$30,000.00

**Federal Tax** - Use the "1984 Rates of Federal Income Tax" below.

Taxable Income from line 260 on page 2

On the first  
On remaining


tax is  
tax at % is


**Basic Federal Tax**

Subtract: **Federal Tax Reductions:**

1. For self

200 00

2. For spouse (you may claim your spouse's unused Federal

Tax Reduction - see "Line 403" in Guide)

403 \*

Total of above Federal Tax Reductions (maximum \$400.00)

Subtract: ("Basic Federal Tax" in excess of \$6,000.00) X 10%

Net Federal Tax Reductions (if negative, enter zero)

**Federal Tax** - Enter on "Federal Tax Payable" line 406 on page 2

**Alberta Tax Payable** - 43.5% of "Basic Federal Tax" (Enter on line 423 on page 2)

\* Please transfer this amount to line 403 on page 2.

#### 1984 Rates of Federal Income Tax

Taxable Income

Tax

\$30,000

\$ 6,138 + 25% on next \$ 4,664

34,664

7,304 + 30% on next 24,760

59,424

14,732 + 34% on remainder

The package has been sent to you in English as our records indicate this to be the language of your choice. If you prefer, your nearest Post Office or District Taxation Office can also supply a T1 General package in French. Upon receipt of your completed return, our records will be adjusted accordingly. We regret any inconvenience this may cause you.

Nous vous avons adressé le dossier de la déclaration en anglais, langue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version française de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration dûment remplie. Nous regrettons tout inconvénient que cela peut vous causer.

← Please attach to page 1 of your mailing copy, a cheque or money order payable to the Receiver General. Do not mail cash. Payment is due not later than April 30, 1985.



- Ne pas détacher les pages 3 et 4 des pages 1 et 2 de la déclaration.
- Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés.

### Calcul de l'impôt fédéral et de l'impôt de l'Alberta à payer sur le revenu imposable supérieur à 30 000,00 \$

**Impôt fédéral** - Utiliser les «Taux de l'impôt fédéral sur le revenu pour 1984» apparaissant ci-après

**Revenu imposable** selon ligne 260, page 2

Sur les premiers  
Sur le reste


l'impôt est de

l'impôt à est de

**Impôt fédéral de base**


Moins. **Réductions d'impôt fédéral**

1 Pour vous-même

200 00

2 Pour votre conjoint (vous pouvez demander la fraction inutilisée  
de sa réduction d'impôt fédéral - voir Guide, Ligne 403)

403 \*

Total des réductions d'impôt fédéral (maximum 400,00 \$)

Moins (fraction de l'«Impôt fédéral de base» qui dépasse 6 000,00 \$) X 10

Réductions d'impôt fédéral nettes (si le montant est négatif inscrire zero)

**Impôt fédéral** - A inscrire à la ligne 406, «Impôt fédéral à payer» page 2

**Impôt de l'Alberta à payer** - 43.5% de l'«Impôt fédéral de base» (A inscrire à la ligne 423, page 2)


\* Reportez ce montant à la ligne 403, page 2.

**Taux de l'impôt fédéral sur le revenu pour 1984**

Revenu imposable

Impôt

30 000 \$

6 138 \$ + 25% des 4 664 \$ suivants

34 664

7 304 \$ + 30% des 24 760 \$ suivants

59 424

14 732 \$ + 34% du reste

Nous vous avons adressé le dossier de la déclaration en français, langue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version anglaise de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration remplie. Nous regrettons tout inconvénient que cela peut vous causer.

This package has been sent to you in French as our records indicate this to be the language of your choice. If you prefer your nearest Post Office or District Taxation Office can supply a T1 General package in English. Upon receipt of your completed return our records will be adjusted accordingly. We regret any inconvenience this may cause you.

Annexer à la page 1 de votre exemplaire à poster un chèque ou un mandat à l'ordre du Receveur général. Ne pas envoyer d'espèces par la poste. Le paiement doit être fait au plus tard le 30 avril 1985.

## 4 Schedule 10 - Child Tax Credit

- Only the individual (usually the mother) eligible for Family Allowances for an eligible child may claim this credit.
- If a person (other than your spouse) is considered to be a "supporting person" of an eligible child, enter that person's Net Income at line 4 below. See Guide for the definition of a "supporting person".
- Your spouse and/or a "supporting person" must complete and sign the appropriate certification below if you resided together at the end of 1984.

Number of Eligible Children (from Box (F) on TFA 1 slip) - attach copy of TFA 1 slip

545

X \$367.00 1

### Calculation of Income in Excess of the Base Amount

- Net Income is the amount shown at line 224 of the return. If Net Income appears as a negative amount, enter zero on the corresponding line below.

My Net Income

2

My spouse's Net Income

547 3

Other supporting person's Net Income

548 4

Add lines 2, 3 and 4 5

Subtract: Base Amount 6

26,330 00

Income in excess of Base Amount (If negative, enter zero) 7

Enter: 5% of line 7

8

Child Tax Credit (Enter this amount on line 450 on page 2 - If negative, enter zero) - line 1 minus line 8

9

### Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date

Signature

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

### Certification by Supporting Person Other than Spouse

Name

Address

Social Insurance Number

I hereby certify that the Net Income reported at line 4 above is my true and correct Net Income for the year.

Date

Signature

I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.

## Schedule 4S - Statement of Interest Income

### Interest from Canadian Sources Eligible for Interest Income Deduction

Interest from Canada Savings Bonds, Other Bonds, and Trust, Bank or other Deposits (specify)

Eligible Annuity Payments

Total Interest from Canadian Sources Eligible for Interest Income Deduction

Other Interest Income Not Eligible for Interest Income Deduction

Total Interest Income (Total of amounts (1) and (2) - enter on line 121 on page 1)

Carrying Charges (specify) (Enter this amount on line 222 on page 1)

### Calculation of Interest Income Deduction

Total interest from Canadian sources eligible for interest income deduction (amount (1) above)

Subtract: Interest on money borrowed to earn income eligible for this deduction

Net amount eligible for interest income deduction

Interest Income Deduction (Enter \$1,000.00 or amount (4), whichever is less, on line 238 on page 2)

## Calculation of Federal Political Contribution Tax Credit

- Complete this section if you contributed to registered political parties or candidates at an election to the House of Commons. Attach the official receipt to your return.

Total Federal Political Contributions (attach receipts)

409

Allowable credit - 75% of first \$100.00 of "Total Federal Political Contributions", credit is

50% of next \$450.00 of "Total Federal Political Contributions", credit is

33 1/3% of amount of "Total Federal Political Contributions" exceeding \$550.00, credit is

Total Allowable Federal Political Contribution Tax Credit (maximum \$500.00) - (Please enter this amount on line 410 on page 2).



## Annexe 10 - Crédit d'impôt pour enfants

seule la personne (*habituellement la mère*) ayant droit aux allocations familiales pour un enfant admissible peut demander ce crédit.  
 Si une personne (*autre que votre conjoint*) était considérée comme le soutien d'un enfant admissible, inscrivez le  
 revenu net de cette personne à la ligne 4 ci-dessous. Voyez la définition de «soutien» dans le Guide.  
 Si votre conjoint ou le «soutien» doit remplir et signer l'attestation appropriée ci-dessous, si vous habitez ensemble à la fin de 1984.

Nombre d'enfants admissibles (selon case (F) du feuillet TFA1) - joindre copie du feuillet TFA1

545

X 367,00 \$ 1

## — Calcul du revenu qui dépasse le montant de base

• Le revenu net est inscrit à la ligne 224 de la déclaration. Si le montant est négatif,  
 inscrire zéro à la ligne appropriée ci-dessous.

Mon revenu net	2	
Revenu net de mon conjoint	547 3	
Revenu net du soutien	548 4	
Total des lignes 2, 3 et 4	5	
Moins: montant de base	6	26 330 00
Revenu qui dépasse le montant de base (s'il est négatif, inscrire zéro)	7	

Calculer 5% de la ligne 7

8

Crédit d'impôt pour enfants À inscrire à la ligne 450, page 2 de votre déclaration - si le montant est négatif, inscrire zéro à la ligne 1 moins ligne 8

9

## — Attestation du conjoint

J'atteste par les présentes que le revenu net déclaré à la ligne 3 ci-dessus est le montant exact de mon revenu net pour l'année.

Date

Signature

Je produirai ☐ ne produirai pas ☐ la déclaration d'impôt sur le revenu des particuliers pour 1984.

## — Attestation du soutien qui n'est pas le conjoint

Nom

Adresse

Numéro d'assurance sociale

J'atteste par les présentes que le revenu net déclaré à la ligne 4 ci-dessus est le montant exact de mon revenu net pour l'année.

Date

Signature

Je produirai ☐ ne produirai pas ☐ la déclaration d'impôt sur le revenu des particuliers pour 1984.

## Annexe 4S - État des revenus en intérêts

## Intérêts de source canadienne donnant droit à la déduction pour intérêts

Intérêts d'obligations d'épargne du Canada, d'autres obligations, de dépôts en fiducie ou en banque et d'autres dépôts (préciser)

Paiements de rente admissibles

Total des intérêts de source canadienne donnant droit à la déduction pour intérêts

Autres revenus en intérêts ne donnant pas droit à la déduction pour intérêts

Total des revenus en intérêts (total des montants (1) et (2) - À inscrire à la ligne 121, page 1)

Frais financiers (préciser) - (Inscrire ce montant à la ligne 222, page 1)

## Calcul de la déduction pour intérêts

Total des intérêts de source canadienne donnant droit à la déduction pour intérêts (montant (1) ci-dessus)

Moins: Intérêts sur l'argent emprunté pour gagner un revenu donnant droit à cette déduction

Montant net donnant droit à la déduction pour intérêts

Déduction pour intérêts (Inscrire le montant (4), jusqu'à concurrence de 1 000,00 \$, à la ligne 238, page 2)

## Calcul du crédit d'impôt pour contributions politiques fédérales

Remplissez cette section si vous avez contribué à la caisse d'un parti politique fédéral enregistré ou d'un candidat à la  
 députation à la Chambre des communes. Joignez le reçu officiel à votre déclaration.

Total des contributions politiques fédérales (joindre les reçus)

409

Crédit admissible - 75 % de la première tranche de 100,00 \$ du «Total des contributions politiques fédérales»

50% de la tranche suivante de 450,00 \$ du «Total des contributions politiques fédérales»

33 1/3% de la fraction du «Total des contributions politiques fédérales» qui excède 550,00 \$

Total du crédit d'impôt admissible pour contributions politiques fédérales

(maximum 500,00 \$) - (Inscrire ce montant à la ligne 410, page 2)

Revenue Canada  
TaxationRevenu Canada  
Impôt1984  
T1 GENERAL**Federal and Alberta  
Individual Income Tax Return****Identification**

Name (Please print)

Mr. Mrs. Miss Ms. Usual First Name and Initial Surname, Family or Last Name

Present Address (Please print) Number, Street and Apt. No., or P.O. No. or R.R. No.

City

Postal Code

Complete the following  
Your Social Insurance Number

Spouse's Social Insurance Number

Marital Status on December 31, 1984

Married 1 ☐ Widow(er) 2 ☐Divorced 3 ☐ Separated 4 ☐Single 5 ☐

Name of Spouse

Your Date of Birth

Day Month Year

Have you filed an Income Tax Return before?

YES 1 ☐ NO 2 ☐

If "YES", please indicate for what year: 19

Name on last return: same as above ☐ orAddress on last return: same as above ☐ or

Type of work or occupation in 1984

Name of present employer

Address of Spouse: same as mine ☐ or

Province or Territory of Residence on December 31, 1984, was:

If you were self-employed in 1984, please state province of self-employment

If you became or ceased to be a resident of Canada in 1984, give:

Date of Entry Day Month or Departure Day Month Year

If taxpayer is deceased, please give date of death Day Month Year

Please do not  
use this area**Calculation of Total Income**

Income from Employment	Employment Income Before Deductions from Box (C) on all T4 slips (attach copy 2 of T4 slips)	101	
	Commissions from Box (P) on all T4 slips, included in above total	102	
	Other employment income including training allowances, tips and gratuities, etc. (please specify)	104	
	Total employment earnings (add lines 101 and 104)	105	
	Subtract: Employment expense deduction - If line 105 above is \$2,500.00 or more, claim \$500.00. If less, claim 20% of line 105.	108	
Income from Employment	Other allowable expenses (please specify)	109	
	Total employment expenses (add lines 108 and 109)	110	
	Net employment earnings (subtract line 110 from line 105)	111	
Pension Income	Old Age Security Pension (attach copy of T4A(OAS) slip)	113	
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	114	
	Other pensions or superannuation (attach copy 3 of T4A slips)	115	
Income from Other Sources	Taxable Family Allowance payments (attach copy of TFA1 slip)	118	
	Unemployment Insurance benefits (attach copy 2 of T4U slip)	119	
	Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)	120	
	Interest and other investment income (attach completed Schedule 4)	121	
	Rental income (Schedule 7) Gross	160	Net 126
	Taxable capital gains (Allowable capital losses) - complete and attach Schedule 3	127	
Self-Employed Income	Other income (please specify)	130	
	Business income Gross	162	Net 135
	Professional income Gross	164	Net 137
	Commission income Gross	166	Net 139
	Farming income Gross	168	Net 141
	Fishing income Gross	170	Net 143
<b>Total Income</b> (add lines 111 to 143 inclusive - please enter this amount on line 200 on page 2)		150	

Please do not  
use this area

605

Please do not  
use this area

600



Revenu Canada  
ImpôtRevenue Canada  
Taxation

1984

T1 GÉNÉRALE

Déclaration fédérale et provinciale d'impôt  
sur le revenu des particuliers (Alberta)  
Identification

## Section à remplir

Votre numéro d'assurance sociale

N° d'assurance sociale du conjoint

État civil le 31 décembre 1984

Marié(e) 1 ☐ Veuf(veuve) 2 ☐Divorcé(e) 3 ☐ Séparé(e) 4 ☐Célibataire 5 ☐

Nom du conjoint

Votre date de naissance

Jour Mois Année

Code postal

(en majuscules) Prénom usuel Nom de famille

Adresse actuelle (en majuscules) Numéro, rue et n° d'app., C.P. ou R.R.

Province ou territoire

Avez-vous déjà produit une déclaration d'impôt sur le revenu?

OUI 1 ☐ NON 2 ☐

Indiquez en quelle année:

19

Comme dans la dernière déclaration: comme ci-dessus ☐ ouComme dans la dernière déclaration: comme ci-dessus ☐ ou

Date de travail ou de profession en 1984

Nom de l'employeur actuel

Comme du conjoint: comme la mienne ☐ ou

Votre province ou territoire de résidence au 31 décembre 1984 était:

Si vous étiez travailleur indépendant en 1984, province où était située votre entreprise:

Si vous avez commencé ou cessé de résider au Canada en 1984, donnez:

Date d'entrée Jour Mois ou de départ Jour Mois

Si le contribuable est décédé, Jour Mois Année

indiquer la date du décès:

Ne rien  
écrire ici

## Calcul du revenu total

Revenus d'emploi	Revenus d'emploi avant retenues selon case (C) des feuillets T4 (annexer copie 2 des feuillets T4)	101	
	Commissions selon case (P) des feuillets T4, incluses dans le total ci-dessus	102	
	Autres revenus d'emploi, y compris allocations de formation, pourboires et gratifications, etc. (préciser)	104	
	Total des revenus d'emploi (ligne 101 plus ligne 104)	105	
Moins:	Déduction pour emploi - Si la ligne 105 est de 2 500,00 \$ ou plus, inscrire 500,00 \$. Sinon, inscrire 20% du montant de la ligne 105.	108	
	Autres frais déductibles (préciser)	109	
	Total des dépenses relatives à un emploi (ligne 108 plus ligne 109)	110	
	Revenus nets d'emploi (ligne 105 moins ligne 110)	111	
pensions	Pension de sécurité de la vieillesse (annexer feuillet T4A(OAS))	113	
	Prestations - Régime de pensions du Canada ou Régime de rentes du Québec (annexer copie 2 du feuillet T4A(P))	114	
	Autres pensions et pensions de retraite (annexer copie 3 des feuillets T4A)	115	
autres provenances	Allocations familiales imposables (annexer feuillet TFA 1)	118	
	Prestations d'assurance-chômage (annexer copie 2 du feuillet T4U)	119	
	Montant imposable des dividendes de corporations canadiennes imposables (joindre Annexe 4 remplie)	120	
	Intérêts et autres revenus de placements (joindre Annexe 4 remplie)	121	
	Revenus de location (Annexe 7)	Bruts 160	Nets 126
	Gains en capital imposables (pertes en capital déductibles) - remplir et joindre Annexe 3	127	
	Autres revenus (préciser)	130	
	Revenus d'entreprise	Bruts 162	Nets 135
	Revenus de profession libérale	Bruts 164	Nets 137
	Revenus de commissions	Bruts 166	Nets 139
d'un travail indépendant	Revenus d'agriculture	Bruts 168	Nets 141
	Revenus de pêche	Bruts 170	Nets 143
Revenu total (total des lignes 111 à 143 incl. - inscrire ce montant à la ligne 200, page 2)		150	

Ne rien  
écrire ici

605

Ne rien  
écrire ici

600

## 2 Calculation of Taxable Income

Total Income (from line 150 on page 1) 200

Deductions from Total Income	Canada or Quebec Pension Plan contributions	
	Contributions through employment from Box (D) on all T4 slips (maximum \$338.40)	202
	Contribution payable on self-employed earnings (from page 3)	203
	Unemployment Insurance premiums from Box (E) on all T4 slips (maximum \$508.56)	204
	Registered pension plan contributions (if over \$3,500.00, see Guide "Line 207")	207
	Registered retirement savings plan premiums (attach receipts)	208
	Registered home ownership savings plan contributions (attach receipts)	211
	Annual union, professional or like dues (attach receipts)	212
	Tuition fees - claimable by student only (attach receipts)	213
	Child care expenses (complete and attach Schedule 5)	214
	Allowable business investment losses	217
	Indexed Security Investment Plan allowable capital losses (attach copy of form T5 ISIP)	218
Other deductions (please specify)	222	
Add lines 202 to 222 inclusive		223

Net Income (subtract line 223 from line 200) 224

Add Accumulated Forward Averaging Amount Withdrawal (from form T581) 225

228

Claim for Personal Exemptions	Basic Personal Exemption		Claim \$3,960.00		
	Age Exemption - If you were born in 1919 or earlier		Claim \$2,480.00		
	If you did not receive the Old Age Security Pension, attach a letter giving reasons.				
	Married Exemption - If applicable, please check <input checked="" type="checkbox"/> box 1, or 2.				
	Married on or before December 31, 1984, and supported spouse in 1984				
	1. whose net income in that year, while married, was not over \$490.00	1. <input type="checkbox"/>	Claim \$3,470.00		
	2. whose net income in that year, while married, was over \$490.00	2. <input type="checkbox"/>	3,960 00	230	
	but not over \$3,960.00				
	Subtract: spouse's net income while married				
	If your marital status changed in 1984, please give date of change	Claim			
	Exemption for Wholly Dependent Children - Provide details below and claim according to child's age and net income. See Guide "Line 231" if child's net income exceeds limit.				
	Children born in 1967 or later - Claim \$710.00 for each child whose net income was not over \$2,540.00				
Children born in 1966 or earlier - Claim \$1,360.00 for each child whose net income was not over \$2,600.00 and who, if born in 1962 or earlier, was in full-time attendance at a school or university or was infirm					
Name of child (attach list if space insufficient)	Relationship to you	Date of birth of child Day Month Year	If born in 1962 or earlier state whether infirm or school attended	Net income in 1984 \$	Claim
Total claim for wholly dependent children					231
Additional Personal Exemptions from Schedule 6 attached					233
Total Personal Exemptions (add above items)					235

Subtract line 235 from line 228 236

Other deductions from Net Income	Interest, dividends and capital gains deduction (attach completed Schedule 4)	238
	Pension income deduction	240
	Medical expenses - (attach receipts and complete Schedule 9)	241
	Subtract: 3% of "Net Income" (line 224 above)	
	Allowable portion of medical expenses	242
	Charitable donations (attach all receipts)	243
	Gifts to Canada or a province (attach receipts)	245
	Deduction for blind persons or persons confined to a bed or wheelchair	
	Claim relates to: Self <input type="checkbox"/> or dependant other than spouse (specify)	246
	Education deduction (attach completed form T2202 or T2202A)	247
	Employee stock option deduction (from T4 slip)	249
	Unemployment Insurance benefit repayment payable from page 3	250
Deductions transferred from spouse (attach completed Schedule 2)	251	
Non-capital losses of other years	252	
Capital losses of other years (1972 to 1983)	253	
Add lines 238, 240 and lines 242 to 253 inclusive		255

Subtract line 255 from line 236 256

Subtract: Forward Averaging Elective Income Deduction from form T540 257

Taxable Income (enter this amount on page 4) 260



## Calcul du revenu imposable

Revenu total (ligne 150, page 1) 200

Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec

Cotisations d'employé selon case (D) des feuillets T4 (maximum 338,40 \$)

Cotisation à payer sur le revenu d'un travail indépendant (page 3)

Primes d'assurance-chômage selon case (E) des feuillets T4 (maximum 508,56 \$)

Cotisations à un régime enregistré de pensions (si elles dépassent 3 500,00 \$, voir «Ligne 207» du Guide)

Primes d'un régime enregistré d'épargne-retraite (annexer reçus)

Contributions à un régime enregistré d'épargne-logement (annexer reçus)

Cotisations annuelles syndicales, professionnelles et semblables (annexer reçus)

Frais de scolarité - déductibles par l'étudiant seulement (annexer reçus)

Frais de garde d'enfants (remplir et joindre Annexe 5)

Pertes déductibles au titre de placements d'entreprise

Régime de placements en titres indexés - pertes en capital déductibles (joindre copie de formule T5 ISIP)

Autres déductions (préciser)

Total des lignes 202 à 222 incl. 223

Revenu net (ligne 200 moins ligne 223) 224

Plus: Retrait du montant d'étalement accumulé (selon formule T581) 225

228

## Exemption personnelle de base

Inscrire 3 960,00 \$

Exemption en raison d'âge - Si vous êtes né(e) en 1919 ou avant

Inscrire 2 480,00 \$

Si vous n'avez pas reçu de pension de sécurité de la vieillesse, joindre une lettre explicative.

Exemption de marié(e) S'il y a lieu, cocher ☒ le numéro 1. ou 2.

Marié(e) au 31 décembre 1984 et soutien, en 1984, du conjoint

1 dont le revenu net pour l'année, pendant le mariage, ne dépasse pas 490,00 \$

1 ☐ Inscrire 3 470,00 \$

2 dont le revenu net pour l'année, pendant le mariage, est supérieur à 490,00 \$ sans dépasser 3 960,00 \$

2 ☐ 3 960 00 230

Moins: Revenu net du conjoint pendant le mariage

Inscrire

Si votre état civil a changé en 1984,

donnez la date du changement

Exemption pour enfants entièrement à charge - Donner les précisions exigées ci-dessous et demander les exemptions

suivant l'âge et le revenu net de l'enfant Voir «Ligne 231» du Guide, si le revenu net de l'enfant dépasse les limites fixées.

Enfants nés en 1967 ou après - Déduire 710,00 \$ pour chaque enfant dont le revenu net n'a pas dépassé 2 540,00 \$.

Enfants nés en 1966 ou avant - Déduire 1 360,00 \$ pour chaque enfant dont le revenu net n'a pas dépassé 2 600,00 \$

et qui, s'il s'agit d'un enfant né en 1962 ou avant, fréquentait l'école ou l'université à temps plein ou était infirme.

Nom de l'enfant  
et s'il est capable  
d'indiquer son statutLien de  
parenté  
avec vousDate de naissance  
de l'enfant  
Jour Mois AnnéeS'il est né en 1962  
ou avant, indiquer  
l'école fréquentée ou  
dire s'il était infirme.Revenu net  
en 1984  
\$

Exemption

Total des exemptions pour enfants entièrement à charge

231

Exemptions personnelles supplémentaires, selon Annexe 6 ci-jointe

233

Total des exemptions personnelles (additionner les exemptions ci-dessus)

235

Ligne 228 moins ligne 235 236

Déduction pour intérêts, dividendes et gains en capital (joindre Annexe 4 remplie)

238

Déduction relative au revenu de pensions

240

Frais médicaux - (joindre reçus et Annexe 9 remplie)

241

Moins: 3% du «Revenu net» (ligne 224 ci-dessus)

Tranche déductible des frais médicaux

242

Dons de charité (joindre reçus)

243

Dons au Canada ou à une province (joindre reçus)

245

Déduction relative aux personnes aveugles ou devant garder le lit ou demeurer dans un fauteuil roulant

Personne visée vous-même ☐ ou personne à charge autre que le conjoint (préciser)

246

Déduction relative aux études (annexer formule T2202 ou T2202A remplie)

247

Déduction relative aux options d'achat d'actions des employés (selon feuillet T4)

249

Remboursement exigible de prestations d'assurance-chômage selon page 3

250

Déductions transférées d'un conjoint à l'autre (joindre Annexe 2 remplie)

251

Pertes autres qu'en capital d'autres années

252

Pertes en capital d'autres années (1972 à 1983)

253

Total des lignes 238, 240 et des lignes 242 à 253 incl. 255

Ligne 236 moins ligne 255 256

Moins: Déduction relative au revenu étalé (selon formule T540)

257

Revenu imposable (inscrire ce montant à la page 4) 260

Attach all required information slips, receipts, schedules and statements to the top of this page.

## Canada Pension Plan Contribution on Self-Employed Earnings

Pensionable Self-Employed Earnings

Add: Pensionable earnings from employment from Box (C) or Box (I) of T4 slips

Equals: Total Pensionable Earnings

Subtract: Basic Canada Pension Plan Exemption of \$ 2,000.00

Equals: Earnings Subject to Contribution (maximum \$ 18,800.00)

Required Contribution (3.6% of 'Earnings Subject to Contribution': maximum \$ 676.80)

Subtract: Contributions through employment (from T4 slips)

X 2 =

**Canada Pension Plan Contribution Payable on Self-Employed Earnings** (Please enter this amount on line 203 on page 2 and also on line 432 on page 4.)

## Unemployment Insurance Benefit Repayment Payable

Unemployment Insurance benefits from line 119 on page 1

Subtract: Benefits repaid in the year, if any (must be supported by official receipt "Statement of Benefits Repaid"), and claimed at line 222 on page 2

Net Unemployment Insurance benefits received in the year

Net Income from line 224 on page 2

Subtract: Base Amount

Net Income in excess of Base Amount (if negative, enter zero)

**Unemployment Insurance Benefit Repayment Payable** - 30% of Amount (A) or (B), whichever is less.

(Please enter this amount on line 250 on page 2 and also on line 433 on page 4.)

33,150 00

## Calculation of Federal Political Contribution Tax Credit

Total Federal Political Contributions (attach receipts)

(Please enter this amount also on line 409 on page 4.)

Allowable credit - 75% of first \$ 100.00 of "Total Federal Political Contributions", credit is

50% of next \$ 450.00 of "Total Federal Political Contributions", credit is

33 1/3% of amount of "Total Federal Political Contributions" exceeding \$ 550.00, credit is

**Total Allowable Federal Political Contribution Tax Credit** (maximum \$ 500.00) - (Please enter this amount on line 410 on page 4.)

## Self-Employment Report

• You must file a Statement of Income and Expenses and a Balance Sheet with your return.

• If you reported Self-Employed Income on lines 135 to 143 of page 1, please complete this section.

Enter the amount of salary or wages paid in the year to your spouse (if partnership, enter only your share)

How many commercial operations, in the following fields, are covered by this report:

Business

Professions

Farming

Fishing

Rentals

Commission Sales

Complete the following for the commercial operation with the largest total income:

Business name

Location

Number, Street or P.O. Box No. or R.R. No.

City

Province or Territory

Postal Code

Fiscal Period ending in

19

Month

Employer's Remittance Account Number

If this is a general partnership, state number of partners

If this is a limited partnership,

Name of general partner

Briefly describe the major function of this operation:

Does this operation involve the resale of goods?

No ☐

Yes - Retail ☐

Wholesale ☐

List the principal products mined, manufactured or sold, type of construction activity or the services provided. Show the percentage of total income that pertains to each product, construction activity or service

Total income from this operation

Products, construction activities or services

1

2

3



Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés.

3

**- Cotisation au Régime de pensions du Canada sur le revenu d'un travail indépendant**

Revenus d'un travail indépendant donnant droit à pension

Revenu d'un emploi donnant droit à pension selon case (C) ou case (I) des feuillets T4

Total des revenus donnant droit à pension

Exemption de base de 2 000,00 \$ en vertu du Régime de pensions du Canada

= Revenu assujéti à la cotisation (maximum 18 800,00 \$)

Cotisation requise (3,6% du «Revenu assujéti à la cotisation»; maximum 676,80 \$)

Cotisations d'employé (selon feuillets T4)

x 2

**- Cotisation au Régime de pensions du Canada à payer sur le revenu d'un travail indépendant**

Inscrire ce montant à la ligne 203, page 2 et à la ligne 432, page 4)

**- Remboursement exigible de prestations d'assurance-chômage**

Prestations d'assurance-chômage selon ligne 119, page 1

Prestations remboursées, s'il y a lieu, au cours de l'année (joindre reçu officiel - État des prestations remboursées -) et déduites à la ligne 222, page 2

Prestations d'assurance-chômage nettes reçues au cours de l'année

Revenu net selon ligne 224, page 2

Montant de base

Revenu net excédant le montant de base (si le montant est négatif, inscrire zéro)

**Remboursement exigible de prestations d'assurance-chômage** - 30% du moins élevé de (A) et de (B)

Inscrire ce montant à la ligne 250, page 2 et à la ligne 433, page 4)

**- Calcul du crédit d'impôt pour contributions politiques fédérales**

Total des contributions politiques fédérales (joindre les reçus)

Inscrire ce montant à la ligne 409, page 4)

Crédit déductible - 75% de la première tranche de 100,00 \$ du «Total des contributions politiques fédérales»

50% de la tranche suivante de 450,00 \$ du «Total des contributions politiques fédérales»

33 1/3% de la fraction du «Total des contributions politiques fédérales» qui excède 550,00 \$

**Total du crédit d'impôt déductible pour contributions politiques fédérales**

(maximum 500,00 \$) - (Inscrire ce montant à la ligne 410, page 4)

**- Travail indépendant**

Vous devez joindre à votre déclaration un état des revenus et dépenses, ainsi qu'un bilan.

Si vous avez déclaré des revenus d'un travail indépendant aux lignes 135 à 143, page 1, remplissez la présente section.

Inscrire le salaire ou traitement versé à votre conjoint dans l'année (dans le cas d'une société de personnes, inscrire votre part seulement).

Combien d'entreprises distinctes possédez-vous dans chacun des domaines suivants?

Commerce

Profession libérale

Agriculture

Pêche

Location

Vente à commission

Donnez les renseignements suivants sur l'entreprise qui produit le revenu total le plus élevé.

Raison sociale

Adresse

Numéro, rue, C.P. ou R.R.

Ville

Province ou territoire

Code postal

Exercice financier se terminant en

19

Mois

N° de compte de versements d'employeur

S'il s'agit d'une société de personnes, nombre d'associés:

S'il s'agit d'une société en commandite:

Nom du gérant

Décrivez brièvement les activités principales de l'entreprise:

L'entreprise est-elle engagée dans la vente de marchandises?

Non ☐Oui - au détail ☐en gros ☐

Énumérez les principaux produits extraits, fabriqués ou vendus, les activités de construction ou les services fournis. Indiquez le pourcentage de revenu tiré de chaque produit, activité de construction ou service par rapport au revenu total de l'entreprise.

Revenu total tiré de l'entreprise

Produits, activités de construction ou services

1.

2.

3.

## 4 Summary of Tax and Credits There are two methods of tax calculation (see Guide)

**Taxable Income** from line 260 on page 2 400

### Calculation of Federal Tax Payable:

**Federal Tax from Tax Table** 402

Subtract: Unused portion of Spouse's Federal Tax Reduction 403

405

Federal Tax Payable - from line 405 above or from line 406 on Schedule 1 406

Subtract: **Federal Political Contribution Tax Credit**

**Total Contributions** 409

from calculation on page 3

**Allowable Tax Credit** 410

**Share-Purchase Tax Credit** from form T2111 411

**Business Investment Tax Credit** from form T2038(IND.) 412

**Employment Tax Credit Claimed** from form T2208 413

**Total of above credits** 416

**Federal Tax Payable Before Federal Forward Averaging Tax** 417

Add: **Federal Forward Averaging Tax on Elective Income** from form T540 418

**Net Federal Tax Payable** 420

Add: **Alberta Tax Payable** from Tax Table in Guide or from line 423 on Schedule 1 423

Add: Alberta Forward Averaging Tax on Elective Income from form T540 426

**Net Alberta Tax Payable** 427

Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3 432

Unemployment Insurance Benefit Repayment Payable from page 3 433

**Total Payable** 435

Please do not use this area

667

683

684

**Total tax deducted per information slips** 440

**Alberta Royalty Tax Credit** 446

**Alberta Tax Credits** 448

**Child Tax Credit** (attach completed Schedule 10) 450

**Canada Pension Plan Overpayment** 453

**Unemployment Insurance Overpayment** 454

**Amounts paid by instalments** 455

**Forward Averaging Tax Credit** (from form T581) 458

**Refund of Business Investment Tax Credit**  
(from form T2038-IND.) 459

**Total Credits** 463

Subtract line 463 from line 435 and enter the difference in applicable space below.

A difference of less than \$ 1.00 is neither charged nor refunded.

Refund transferred to spouse

468

Refund 464

Balance Due 465

**IMPORTANT:** The inside front cover of your guide tells you when to expect your refund.

**Amount Enclosed**

Please attach cheque or money order payable to the Receiver General. Do not mail cash.  
Payment is due not later than April 30, 1985.

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name

Address

Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date

Telephone



## 25

T1 - 1984

**Schedule 1 — Detailed Tax Calculation** (See Guide)**Federal Income Tax**

Federal Income Tax on Taxable Income — Use the "1984 Rates of Federal Income Tax" at bottom.

Taxable Income from line 260 on page 2 of your return					
On the first		tax is			
On remaining		tax at		% is	
Total Federal Income Tax on Taxable Income					
Add: Tax Adjustments (please specify; see "Line 501" in Guide)					<b>501</b>
					Total

Subtract: Federal Dividend Tax Credit — 22% of Taxable amount of dividends from taxable Canadian corporations (line 120 on page 1 of your return), not to exceed "Total" above	502		
Scientific Research Tax Credit (from form T2114; see "Line 503" in Guide)	503		
Total of above credits			
<b>Basic Federal Tax</b>	505		

**Subtract: Federal Tax Reductions:**

- For self (\$200.00 or the amount of "Basic Federal Tax", whichever is less)
- For spouse (you may claim your spouse's unused Federal Tax Reduction — see "Line 403" in Guide)

Total of above Federal Tax Reductions (maximum \$400.00)

Subtract: ("Basic Federal Tax" in excess of \$6,000.00) × 10%

Net Federal Tax Reductions (if negative, enter zero)

Subtract: Federal Foreign Tax Credit — Make separate calculation for each foreign country.

- (a) Income Tax or Profits Tax paid to a foreign country

507

- (b) Net Foreign Income

508

'Federal Tax' plus any  
Dividend Tax Credit  
and Scientific  
Research Tax Credit

Net income (line 224)† less  
any capital losses of other years allowed (line 253)  
and interest, dividends and capital gains deduction (line 238)

†If you filed a form T581 election, use line 9 from form T581 — if negative, enter nil.

Deduct (a) or (b) above, whichever is less

Federal Tax Payable 406 \*

**Alberta Income Tax** (Applicable to residents of Alberta on December 31, 1984)

If you were not a resident of Alberta on December 31, 1984 or if you had income from a business with a permanent establishment outside Alberta in 1984, refer to the Guide.

Basic Alberta Income Tax — 43.5% of "Basic Federal Tax" (line 505 above)

Subtract: Royalty Tax Rebate applied (from line (H) on form T79)

Alberta Income Tax after rebate (A)

Subtract: Alberta Selective Tax Reduction:

Basic claim

Subtract ½ of Alberta Income Tax after rebate (Amount (A) above)

Total (if negative, there is no reduction, enter zero) (B)

Subtract Amount (A) or Amount (B), whichever is less, as the tax reduction

Reduced Alberta Income Tax

Subtract: Provincial Foreign Tax Credit from calculation on form T2036

ALBERTA TAX PAYABLE 423 \*

\* Please transfer the amounts of the items indicated by an asterisk (\*) to the identically numbered lines on page 4 of the return.

**1984 Rates of Federal Income Tax**

Taxable Income	Tax	Taxable Income	Tax
\$1,238 or less	6%	\$12,380	\$ 2,080 + 20% on next \$ 4,952
1,238	\$ 74 + 16% on next \$1,238	17,332	3,070 + 23% on next 4,952
2,476	272 + 17% on next 2,476	22,284	4,209 + 25% on next 12,380
4,952	693 + 18% on next 2,476	34,664	7,304 + 30% on next 24,760
7,428	1,139 + 19% on next 4,952	59,424	14,732 + 34% on remainder



1 - 1984

## Annexe 1 — Calcul détaillé de l'impôt (Voir Guide)

## Impôt fédéral sur le revenu

Impôt fédéral sur le revenu imposable — Utiliser les «Taux de l'impôt fédéral sur le revenu pour 1984» au bas de la page.

Revenu imposable (ligne 260, p. 2 de la déclaration)				
Sur les premiers			l'impôt est de	
Sur le reste			l'impôt à % est de	
Total de l'impôt fédéral sur le revenu imposable				
Plus: Rajustements d'impôt (Guide, Ligne 501; préciser)				501
				Total

Moins: Crédit d'impôt fédéral pour dividendes — 22% du montant imposable des dividendes de corporations canadiennes imposables (ligne 120, page 1 de la déclaration), jusqu'à concurrence du «Total» ci-dessus	502		
Crédit d'impôt pour la recherche scientifique (selon formule T2114; voir Guide, Ligne 503)	503		
Total des crédits ci-dessus			
Impôt fédéral de base			505

Moins: Réductions d'impôt fédéral			
1. Pour vous-même (l'«Impôt fédéral de base» jusqu'à concurrence de 200,00 \$)			
2. Pour votre conjoint (vous pouvez demander la fraction inutilisée de sa réduction d'impôt fédéral — voir Guide, Ligne 403)			
Total des réductions d'impôt fédéral (maximum 400,00 \$)			403
Moins: (fraction de l'«Impôt fédéral de base» qui dépasse 6 000,00 \$) × 10%			
Réductions d'impôt fédéral nettes (si le montant est négatif, inscrire zéro)			
Impôt fédéral			

Moins: Crédit fédéral pour impôt étranger — Faire un calcul distinct pour chaque pays étranger			
a) Impôt sur le revenu ou sur les bénéfices payé à un pays étranger			
			507
b) Revenu étranger net			
Revenu net (ligne 224) + moins toutes pertes en capital d'autres années (ligne 253) et déduction pour intérêts, dividendes et gains en capital (ligne 238)	508	X	
		«Impôt fédéral» plus tout crédit d'impôt pour dividendes et pour recherches scientifiques	
† Si vous avez fait un choix au moyen de la formule T581, utilisez le montant qui y est inscrit à la ligne 9 (s'il est négatif, inscrire zéro).			
Soustraire le moindre de a) et b) ci-dessus			
Impôt fédéral à payer 406 *			

## Impôt sur le revenu de l'Alberta (Pour les résidents de l'Alberta au 31 décembre 1984)

Si vous ne résidiez pas en Alberta le 31 décembre 1984 ou si vous avez touché un revenu d'une entreprise qui avait un établissement stable ailleurs qu'en Alberta en 1984, consultez le Guide.

Impôt de base sur le revenu de l'Alberta — 43,5% de l'«Impôt fédéral de base» (ligne 505 ci-dessus)			
Moins: Dégrèvement d'impôt au titre des redevances (ligne (H) de la formule T79)			
Impôt sur le revenu de l'Alberta après le dégrèvement			
Moins: Réduction d'impôt sélective de l'Alberta:			
Réduction de base			3 40 0 0
Soustraire la moitié de l'impôt sur le revenu de l'Alberta après le dégrèvement (montant (A) ci-dessus)			
Total: (s'il est négatif, il n'y a pas de réduction; inscrire zéro)			(B)
Soustraire le moindre de (A) et (B) comme réduction d'impôt			
Impôt réduit sur le revenu de l'Alberta			
Moins: Crédit provincial pour impôt étranger selon formule T2036			
IMPÔT DE L'ALBERTA À PAYER 423 *			

\* Reporter les montants des lignes marquées d'un astérisque (\*) aux lignes portant les mêmes numéros en page 4 de la déclaration.

## Taux de l'impôt fédéral sur le revenu pour 1984

Revenu imposable	Impôt	Revenu imposable	Impôt
1 238 \$ ou moins	6%	12 380 \$	2 080 \$ + 20% des 4 952 \$ suivants
1 238	74 \$ + 16% des 1 238 \$ suivants	17 332	3 070 + 23% des 4 952 suivants
2 476	272 + 17% des 2 476 suivants	22 284	4 209 + 25% des 12 380 suivants
4 952	693 + 18% des 2 476 suivants	34 664	7 304 + 30% des 24 760 suivants
7 428	1 139 + 19% des 4 952 suivants	59 424	14 732 + 34% du reste

- For use if you are claiming deductions which are transferable from your spouse.

Eligible dividends from taxable Canadian corporations, eligible interest income and eligible taxable capital gains (see "Line 238" in Guide)

Subtract: Interest on money borrowed to earn eligible income

## Pension income eligible for the pension income deduction

## Old Age Security Pension

All other income — please specify \_\_\_\_\_

Total Income

Subtract: Deductions from Total Income (please specify) — *Do not include claims for Personal Exemptions, and any other deductions from Net Income, or Interest on money borrowed to earn eligible income (line 2 above).*

Spouse's Net Income

Is your spouse filing a 1984 Income Tax return? Yes ☐ No ☐ If "No", attach your spouse's information slips.

Spouse's Age Exemption — If your spouse was 65 years of age or over in 1984, provide your spouse's date of birth  and claim \$2,480.00

Day                      Month                      Year

Deduction if your spouse was totally blind at any time in 1984 or was necessarily confined for a substantial period of time each day to a bed or wheelchair throughout:

(a) any 12 month period ending in 1984, or

(b) a period that commenced in 1984 and continued to the end of the year where, in the opinion of a medical practitioner, confinement will likely continue for a period of at least 12 months

CNIB Registration Number, if applicable	claim \$2,480.00 11
---	---------------------

**Spouse's Education Deduction** — if your spouse was a student in full-time attendance at a designated educational institution in a qualified educational program, claim \$50.00 for each month of attendance in 1984 and attach your spouse's completed form T2202 or T2202A

### Interest, Dividends and Capital Gains Deduction and Pension Income Deduction

Enter amount from line 3 or \$1,000.00, whichever is less:

Enter amount from line 4 or \$1,000.00, whichever is less

Total of lines 13 and 14

### Basic Married Exemption

enter \$3,470.00 16

Subtract: Married Exemption claimed (line 230 on page 2 of your return) — if not claimed, enter zero

Excess (line 16 minus line 17)

Claim the amount on line 15 or line 18, whichever is less

Total Deductions (add lines 10, 11, 12 and 19)

Subtract: Spouse's Net Income (from line 9)

*Note: If your spouse filed a form T581 election for the year, enter at line 21, the amount from line 9 of the form T581 (if negative enter NIL).*

Less: Spouse's Basic Personal Exemption

Excess (line 21 minus line 22) — if line 22 is greater than line 21, enter zero

**Deductions Transferred** (line 20 minus line 23) — Please claim this amount on line 251 on page 2 of your return



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**Annexe 2 — Déductions transférées d'un conjoint à l'autre** (Voir Guide, Ligne 251)

À utiliser si vous demandez des déductions transférables de votre conjoint.

**A — Détail du revenu du conjoint**

Dividendes admissibles provenant de corporations canadiennes imposables, revenus	1		
Intérêts admissibles et gains en capital imposables admissibles (Guide, Ligne 238)	2		
Moins: Intérêt sur l'argent emprunté pour gagner un revenu admissible	3		
Revenu de pensions donnant droit à la déduction pour revenu de pensions	4		
Pension de sécurité de la vieillesse	5		
Tout autre revenu — préciser	6		
Revenu total	7		
Moins: Déductions du revenu total (préciser) — <i>Ne pas inclure les demandes d'exemptions personnelles ni les autres déductions du revenu net, ni l'intérêt sur l'argent emprunté pour gagner un revenu admissible (ligne 2 ci-dessus).</i>	8		
Revenu net du conjoint	9		

Votre conjoint produit-il une déclaration d'impôt sur le revenu pour 1984? Oui ☐ Non ☐  
 Si «non», annexer ses feuillets de renseignements.

**B — Calcul du transfert des déductions**

Exemption en raison d'âge du conjoint — si votre conjoint avait 65 ans ou plus en 1984, donnez sa date de naissance	Jour	Mois	Année	et déduisez 2 480,00 \$	10		
Déduction accordée si votre conjoint était complètement aveugle à une date quelconque de l'année ou, pendant tous les jours, durant une bonne partie de la journée, dans l'obligation de garder le lit ou de demeurer dans un fauteuil roulant pendant a) une période de 12 mois se terminant en 1984, ou b) une période commençant en 1984 et allant jusqu'à la fin de l'année, si le médecin prévoit que votre conjoint devra subir cette situation pendant encore au moins 12 mois							
Numéro d'enregistrement de l'INCA, s'il y a lieu				déduisez 2 480,00 \$	11		
Déduction relative aux études du conjoint — si votre conjoint suivait à plein temps un programme de formation admissible dans un établissement désigné, déduisez 50,00 \$ par mois de participation au programme en 1984 et joignez la formule T2202 ou T2202A remplie de votre conjoint					12		
Déduction pour intérêts, dividendes et gains en capital et déduction relative au revenu de pensions							
Inscrire le montant de la ligne 3, jusqu'à concurrence de 1 000,00 \$				13			
Inscrire le montant de la ligne 4, jusqu'à concurrence de 1 000,00 \$				14			
Total des lignes 13 et 14				15			
Exemption de marié(e) de base				inscrivez 3 470,00 \$	16		
Moins: Exemption de marié(e) demandée (ligne 230, page 2 de votre déclaration — si vous ne l'avez pas demandée, inscrivez zéro				17			
Excédent (ligne 16 moins ligne 17)				18			
Inscrire le moins élevé des montants de la ligne 15 et de la ligne 18				19			
Total des déductions (additionner les lignes 10, 11, 12 et 19)				20			
Moins: Revenu net du conjoint (ligne 9)							
Remarque: Si votre conjoint a fait un choix pour l'année au moyen de la formule T581, inscrivez, à la ligne 21, le montant figurant à la ligne 9 de cette formule (si le montant est négatif, inscrivez NÉANT).				21			
Moins: Exemption personnelle de base du conjoint				inscrivez 3 960,00 \$	22		
Excédent (ligne 21 moins ligne 22) — si le montant de la ligne 22 est supérieur à celui de la ligne 21, inscrivez zéro				23			
Déductions transférées (ligne 20 moins ligne 23) — Inscrivez ce montant à la ligne 251, page 2 de votre déclaration				24			

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**Schedule 3 — Summary of Dispositions of Capital Property in 1984** (See "Line 127" in Guide)**Particulars of Current Year Dispositions** (If space below is insufficient, please attach statement.)

Note: Losses arising on the disposal of shares of, or debts owing by, a Canadian-controlled private corporation should not be claimed on this schedule. (See "Line 217" in Guide)

**Canadian Securities**

Shares No. of shares	Name of corporation and class of shares	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (re dispositions)	(5) Gain (or loss) (Col. 2 less Cols. 3 and 4)
						Gain (or loss)
		Total Proceeds <b>512</b>		Net Gain (or loss) <b>513</b>		

• If any of the above shares are those of a private corporation, check here **514**

Bonds, Debentures, Promissory Notes, etc.

Face value	Maturity date	Name of Issuer	Gain (or loss)
		Total Proceeds <b>515</b>	Net Gain (or loss) <b>516</b>

**Other Securities and Properties**

Shares No. of shares	Name of corporation and class of shares	Gain (or loss)
		Total Proceeds <b>519</b>
		Net Gain (or loss) <b>520</b>

Real Estate and Depreciable Property — Do not include losses on depreciable property

Address or legal description	Gain (or loss)
Total Proceeds <b>521</b>	
Net Gain (or loss) <b>522</b>	

• If (any of) the above property(ies) was (were) acquired before Valuation Day, check here **523**

• If (one of) the above property(ies) was your Principal Residence, check here **524**

Bonds, Debentures, Promissory Notes and Other Properties

Face value	Maturity date	Name of Issuer	Gain (or loss)
		Total Proceeds <b>527</b>	Net Gain (or loss) <b>528</b>

**Personal Use Property** (full description)

	Gain only <b>530</b>
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**Listed Personal Property** (full description)

	Net Gain only <b>531</b>
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NOTE: Net Listed Personal Property

Losses may only be applied against Listed Personal Property Gains

Subtract: Unapplied Listed Personal Property Losses from other years

Information Slips — Capital Gains (or losses, where applicable)	Gains (or losses) from Canadian Securities	Other Gains (or losses)
T3 Supplementaries — "Capital Gains"	Box (F)	Box (F)
T3 Supplementaries — "Insurance Segregated Fund Losses"		Box (P)
T4PS Supplementaries — "Capital Gains (or Losses)"	Box (J)	Box (K)
T5 Supplementaries — "Capital Gains Dividends"	Box (I)	
Cash Bonus Payment Canada Saving Bonds		
Net Gain (or loss) <b>533</b> (A)	<b>534</b> (B)	(A) - (B)

Capital loss arising from unused Share-Purchase Tax Credit

**536**

Capital loss arising from unused Scientific Research Tax Credit

× 1.47

**537**

Reserves — Add: Amount (if any) of 1983 Reserve (See item H under "Line 127" in Guide)

**541**

Total of all net gains (or losses) in column (5)

Subtract: Amount (if any) of 1984 Reserve (See item H under "Line 127" in Guide)

**542**

Total Capital Gain (or loss)

Taxable Capital Gains (Allowable Capital Losses) One-half of the above 'Total Capital Gain (or loss)'

Indexed Security Investment Plan Taxable Capital Gains from form T5 ISIP

**544**

Total Taxable Capital Gains (Allowable Capital Losses) (Please enter this amount on line 127 on page 1 of your return. If a loss, the amount to be entered on page 1 of your return must not exceed \$2,000.00)



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# Annexe 3 — Sommaire des dispositions de biens en immobilisations en 1984 (Voir Guide, Ligne 127)

## Détail des dispositions de l'année courante (Si l'espace ci-dessous est insuffisant, annexer un état.)

Remarque: Ne pas déclarer ici les pertes résultant de la disposition d'actions ou de créances d'une corporation privée dont le contrôle est canadien. (Guide, Ligne 217)

		(1) Année de l'acquisition	(2) Produit de la disposition	(3) Prix de base rajusté	(4) Débours et dépenses (concernant les dispositions)	(5) Gain (ou perte) (Col. 2 moins col. 3 et 4)
<b>Titres canadiens</b>						
Actions	Raison sociale et catégorie d'actions					
Nombre d'actions						Gain (ou perte)
Produit total		512				Gain net (ou perte nette) 513

Si il y a ci-dessus des actions d'une corporation privée canadienne, cocher **514**

Obligations, débentures, billets à ordre, etc.

Valeur nominale	Date d'échéance	Nom de l'émetteur	Gain (ou perte)
Produit total		515	Gain net (ou perte nette) 516

**Autres titres et biens**

Actions	Raison sociale et catégorie d'actions					Gain (ou perte)
Nombre d'actions						
Produit total		519				Gain net (ou perte nette) 520

Biens immeubles et biens amortissables — Ne pas inclure les pertes sur biens amortissables

Adresse ou désignation officielle

	Gain (ou perte)
Produit total	521
Gain net (ou perte nette) 522	

Si un ou plusieurs des biens susmentionnés ont été acquis avant le Jour de l'évaluation, cocher **523**

Si un des biens susmentionnés était votre résidence principale, cocher **524**

Obligations, débentures, billets à ordre et autres biens

Valeur nominale	Date d'échéance	Nom de l'émetteur	Gain (ou perte)
Produit total		527	Gain net (ou perte nette) 528

Biens à usage personnel (description précise)

	Gain seulement
	530

Biens personnels désignés (description précise)

REMARQUE: Les pertes nettes sur des biens personnels Moins: Pertes sur biens personnels désignés non déduites des années antérieures

Biens personnels désignés ne peuvent être déduites que des gains sur des biens personnels désignés. Gain net seulement 531

BILLETS DE RENSEIGNEMENTS — Gains en capital (ou pertes, le cas échéant)		Gains (ou pertes) sur titres canadiens	Autres gains (ou pertes)
3 Supplémentaire — «Gains en capital»		Case (F)	Case (F)
3 Supplémentaire — «Pertes sur fonds réservé d'assureur»			Case (P)
4PS Supplémentaire — «Gains (ou pertes) en capital»		Case (J)	Case (K)
5 Supplémentaire — «Dividendes sur gains en capital»		Case (I)	
Prime en argent comptant obligations d'épargne du Canada			
Gain net (ou perte nette) 533 (A)		534 (B)	(A) - (B)

Perte en capital attribuable au crédit d'impôt à l'achat d'actions inutilisé 536

Perte en capital attribuable au crédit d'impôt pour la recherche scientifique inutilisé 1.47 537

Réserves — Plus: Montant (s'il y a lieu) de la réserve de 1983 (Voir Guide, Ligne 127 H) 541

**Total de tous gains nets (ou pertes nettes) de la colonne (5)**

Moins: Montants (s'il y a lieu) de la réserve de 1984 (Voir Guide, Ligne 127 H) 542

**Total du gain (ou de la perte) en capital**

Gains en capital imposables (pertes en capital déductibles) — La moitié du «Total du gain (ou de la perte) en capital» ci-dessus

Gains en capital imposables d'un régime de placements en titres indexés selon T5 ISIP 544

**Total des gains en capital imposables (pertes en capital déductibles)** (À inscrire à la ligne 127, page 1 de votre déclaration. Dans le cas d'une perte, le montant en page 1 de votre déclaration ne doit pas dépasser 2 000,00 \$)

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**Schedule 4 — Statement of Investment Income** (See "Line 120" and "Line 121" in Guide)

State names of payers in appropriate areas and enclose any information slips received. If space below is insufficient attach statements.

**I — Taxable Amount of Dividends from Taxable Canadian Corporations**

Include amounts credited through banks, trust companies, brokers and estates.

**1. Dividends Eligible for Interest, Dividends and Capital Gains Deduction**

(from Box (H) on T3 slips or Box (B) on T5 slips) — include only those dividends received from a corporation dealt with at arm's length



**Total dividends eligible for interest, dividends and capital gains deduction (area IV below)**

(A)

**2. Dividends Not Eligible for Interest, Dividends and Capital Gains Deduction**

(from Box (I) on T3 slips, Box (F) on T5 slips or Box (F) on T5 ISIP) — include dividends received from a corporation not dealt with at arm's length



**Total dividends not eligible for interest, dividends and capital gains deduction****Taxable Amount of Dividends from Taxable Canadian Corporations** (Enter this amount on line 120 on page 1 of return)

--	--

**II — 1. Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction**

Interest from Canada Savings Bonds,

Other Bonds, and Trust, Bank or  
other Deposits (specify)

Interest from Mortgages, Notes and other

Securities (except interest received from a related  
person and from a partnership by a partner)

Eligible Annuity Payments (See item D under "Line 121" in Guide)



**Total Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction (area IV below)**

(B)

**2. Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction**

Other Canadian Investment Income (specify)

Interest and Other Investment

Income from Foreign Sources



**Total Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction****Total Interest and Other Investment Income** (Enter on line 121 on page 1 of your return)

--	--

**III — Carrying Charges** (See item A under "Line 222" in Guide)Interest on money borrowed to earn Investment Income eligible for Interest, Dividends and Capital Gains  
Deduction including carrying charges on Canada Savings Bonds

Interest on money borrowed to earn other Investment Income

Management or Safe Custody Fees

Safety Deposit Box Charges

Accounting Fees

Investment Counsel Fees

Other (please specify)



**Total Carrying Charges** (Enter this amount as "Other deductions" on line 222 on page 2 of your return)**IV — Calculation of Interest, Dividends and Capital Gains Deduction** (See "Line 238" in Guide)

Total dividends eligible for interest, dividends and capital gains deduction (amount (A) above)

Total interest from Canadian sources eligible for interest, dividends and capital gains deduction (amount (B) above)

Eligible Taxable Capital Gains — One-half of the Gains included in the amounts on lines 513, 516 and 533 on  
Schedule 3 — (for the purpose of this calculation, capital losses should be excluded from these amounts)**Total of above three amounts****Subtract:** Interest on money borrowed to earn income eligible for this deduction (amount (C) above)

Net amount eligible for interest, dividends and capital gains deduction


(D)

(E)

**Interest, Dividends and Capital Gains Deduction** (Enter \$1,000.00 or amount (E), whichever is less, on line 238 on page 2 of your return)



- 1984

**Annexe 4 — État des revenus de placements** (Voir Guide, Lignes 120 et 121)

Inscrire le nom des payeurs aux endroits appropriés et annexer tous les feuillets de renseignements reçus. Si l'espace est insuffisant, annexer des états.

**Montant imposable des dividendes de corporations canadiennes imposables**

Inclure les montants crédités par les banques, les compagnies de fiducie, les courtiers et les successions

- 1. Dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital** — (selon case (H) des feuillets T3 ou case (B) des feuillets T5) — *N'inclure que les dividendes reçus d'une corporation avec laquelle vous n'aviez aucun lien de dépendance*

Total des dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital

(section IV ci-dessous)

(A)

- 2. Dividendes ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital** — (selon case (I) des feuillets T3, case (F) des feuillets T5 ou case (F) des feuillets T51SIP) — *Inclure les dividendes reçus d'une corporation avec laquelle vous aviez un lien de dépendance*

Total des dividendes ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital

Montant imposable des dividendes de corporations canadiennes imposables (à inscrire à la ligne 120, page 1 de la déclaration)

**1. Intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital**

Intérêts d'obligations d'épargne du Canada, d'autres obligations, de dépôts en fiducie ou en banque et d'autres dépôts (préciser)

Intérêts d'hypothèques, de billets et d'autres titres (sauf les intérêts reçus d'une personne avec qui vous êtes lié ou reçus d'une société de personnes par un associé)

Paiements de rente admissibles (Guide, Ligne 121D)

Total des intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital

(section IV ci-dessous)

(B)

**2. Autres revenus de placements ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital**

Autres revenus de placements au Canada (préciser)

Intérêts et autres revenus de placements de source étrangère

Total des autres revenus de placements ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital

Total des intérêts et autres revenus de placements (à inscrire à la ligne 121, page 1 de la déclaration)

**Frais financiers** (Guide, Ligne 222A)

Intérêt sur l'argent emprunté pour gagner un revenu de placements donnant droit à la déduction pour intérêts, dividendes et gains en capital, y compris les frais financiers d'obligations d'épargne du Canada

Intérêt sur l'argent emprunté pour gagner un autre revenu de placements

Frais de gestion ou de garde en dépôt

Frais de case de coffre-fort

Frais de comptabilité

Honoraires de conseillers en placements

Autres (préciser)

Total des frais financiers (à inscrire à la ligne 222, «Autres déductions», page 2 de la déclaration)

**Calcul de la déduction pour intérêts, dividendes et gains en capital** (Guide, Ligne 238)

Total des dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital (montant (A) ci-dessus)

Total des intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital (montant (B) ci-dessus)

Gains en capital imposables admissibles

½ des gains inclus dans les montants des lignes 513, 516 et 533 de l'Annexe 3

(Aux fins du présent calcul, ne pas inclure les pertes en capital dans ces montants)

Total des trois montants ci-dessus

Moins: Intérêt sur l'argent emprunté pour gagner un revenu donnant droit à cette déduction (montant (C) ci-dessus)

Montant net donnant droit à la déduction pour intérêts, dividendes et gains en capital

Déduction pour intérêts, dividendes et gains en capital (inscrire le montant (E), jusqu'à concurrence de 1 000 00 \$, à la ligne 238, page 2 de la déclaration)

A "supporting person" (other than yourself) of an eligible child is someone who resided with you in 1984 and at any time within the first 60 days of 1985 and is (i) a parent of the child; (ii) your spouse; or (iii) an individual claiming the eligible child as a dependent. Either you or the supporting person but not both (except in some situations where Limitation "C", Area 4 below is applicable) may be eligible for this deduction. See Area 1 below to determine eligibility.

- Complete the following if you have checked either boxes (b) or (c) above.

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Les «frais de garde d'enfants» sont des sommes versées pour des services de garde d'enfants qui vous permettent ou permettent à la personne assumant les frais d'entretien d'un enfant admissible, c'est-à-dire au «soutien», de tirer un revenu d'un emploi, d'un travail dépendant, d'un programme de cours de formation, d'un travail de recherche ou d'un emploi de ce genre.

«soutien» (autre que vous) d'un enfant admissible peut être l'une ou l'autre des personnes suivantes qui a résidé avec vous en 1984 et une date quelconque dans les 60 premiers jours de 1985: (i) le père ou la mère de l'enfant, (ii) votre conjoint ou (iii) une personne qui déclare l'enfant admissible à sa charge.

vous ou le soutien, mais non les deux (sauf dans certaines situations où la limite «C» mentionnée plus bas dans la section 4 s'applique),  
 avez droit à cette déduction. Reportez-vous aux conditions d'admissibilité énoncées ci-après à la section 1.

**Admissibilité:** Pour avoir le droit de déduire des frais de garde d'enfants, vous devez remplir une des conditions suivantes:  
(cochez ☒ la case voulue ci-dessous):

- ☐ a) il n'y a pas de soutien (Déterminez ci-dessous, dans la section 3, le «Total des paiements» et, dans la section 4, les limites «A» et «B».)
- ☐ b) il y a un soutien et votre revenu net (avant déduction des frais de garde d'enfants) est **inférieur** à celui du soutien. (Déterminez ci-dessous, dans la section 3, le «Total des paiements» et, dans la section 4, les limites «A» et «B».)
- ☐ c) il y a un soutien, votre revenu net (avant déduction des frais de garde d'enfants) est **supérieur** à celui du soutien **et** vous avez supporté des frais de garde d'enfants pendant une période (*cochez la case voulue*):
- ☐ (i) d'au moins 3 mois où vous avez été séparé du soutien et n'avez pas vécu avec lui en raison de la rupture de votre mariage ou d'une situation familiale semblable;
- ☐ (ii) où le soutien a fréquenté à plein temps un établissement d'enseignement désigné; ou
- ☐ (iii) d'au moins 2 semaines où le soutien a souffert d'incapacité (dans ce cas, vous devez annexer un certificat du médecin traitant qui précise la durée de la maladie) ou a été placé dans un établissement carcéral ou semblable. (Si vous avez coché la case (i), (ii) ou (iii), déterminez ci-dessous, dans la section 3, le «Total des paiements» et, dans la section 4, les limites «A», «B» et «C».)

Si vous avez coché la case b) ou c) ci-dessus, donnez les précisions suivantes:

Nom du soutien	N° d'assurance sociale	Revenu net
		\$

**Enfants visés par la déduction.** Un « enfant admissible » est un enfant né en 1970 ou après, ou un enfant né avant 1970 qui est une personne à charge en raison d'une incapacité physique ou mentale. Un « enfant admissible » peut être (i) votre enfant, (ii) l'enfant de votre conjoint ou (iii) un enfant que vous déclarez à votre charge.

déclarez à votre charge.			
N° de l'enfant	Date de naissance de l'enfant jour, mois et année	Pour un enfant né avant 1976 indiquer la nature de l'incapacité	Pour les enfants nés après 1976, indiquer la date à partir de laquelle s'applique la présomption d'incapacité de l'enfant non émancipé

**Paiements de frais de garde d'enfants:** Fournissez ci-après les précisions demandées sur les organismes ou les particuliers auxquels vous avez fait ces paiements. **Ne comptez pas** les sommes versées (i) au père, à la mère ou au soutien d'un enfant admissible inscrit au n° 2 ci-dessus, (ii) à une personne déclarée à votre charge ou à la charge du soutien, ou (iii) à une personne, née en 1963 ou après, apparentée à vous ou à votre conjoint. ***Si les paiements ont été versés à un pensionnat ou à une colonie de vacances, n'inscrivez pas de frais de logement de plus de 60,00\$ par semaine, par enfant.***

Nom de l'organisme ou du particulier	Adresse	N° d'assurance sociale du particulier	Paiement
<b>Total des paiements</b>			

**Limite «A»** - Inscrivez le montant de votre revenu gagné (revenu total tiré d'un emploi, y compris les pourboires et gratifications; revenu net d'un travail indépendant, pertes exclues; allocations de formation; fraction imposable de bourses d'études, d'entretien ou de perfectionnement (fellowship) ou d'allocations semblables; et montants nets de subventions de recherche).

2/3 du revenu gagné: **Limite A**

**Limite «B»** – 2.000,00 \$ x le nombre d'enfants admissibles inscrits au n° 2 ci-dessus (maximum 8 000,00 \$):

**Limite B**

**Limite «C»** – S'applique si votre revenu net (avant déduction des frais de garde d'enfants) est supérieur à celui du soutien. *Vérifiez si vous avez coché la case c) (i), (ii) ou (iii) de la section 1.*

60.00 \$ x le nombre d'enfants admissibles inscrits au n° 2 ci-dessus (maximum 240,00 \$)

Multipliez ce montant par le nombre de semaines en 1984 où vous avez été séparé(e) du soutien, ou par le nombre de semaines où le soutien a fréquenté un établissement d'enseignement désigné, a séjourné dans un établissement ou a souffert d'incapacité.

Limite C

**Montant déductible pour frais de garde d'enfants**

Inscrivez à la ligne (1) le **moins élevé** des montants suivants : le «Total des paiements» et les Limites «A», «B» et «C» (1)

Moins le montant déduit comme frais de garde d'enfants en 1984 par le soutien à qui s'applique la Limite «C» (2)

**Montant déductible** (ligne (1) moins ligne (2) - Inscrivez ce montant à la ligne 214, page 2 de votre déclaration) (3)

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**Schedule 6 — Additional Personal Exemptions** (See Guide)**Complete this schedule if you are claiming:**

- (a) equivalent to married exemption, or
- (b) exemption for dependants other than spouse and children.
- Net income of your dependants includes Old Age Security Pension, Guaranteed Income Supplement and Spouse's Allowance, Canada or Quebec Pension Plan benefits, Unemployment Insurance benefits, worker's compensation payments and social assistance payments.
- Ensure that the applicable Family Allowance payments in respect of each dependant claimed are reported on line 118 on page 1 of your return.

**Equivalent to Married Exemption****Single, divorced, separated or widow(er) and supported a relative in 1984**

Note: If you were married and not separated from your spouse you cannot claim the Equivalent to Married Exemption.

If your marital status changed in 1984, please give date of change

Day

Month

Exemption may be claimed for a relative living with you and who was wholly dependent on you, or on you and others. (You may claim here **only** if it has been agreed that no other person will claim for the same dependant or in respect of the same dwelling.) If the address of a dependant differed from yours while attending school, provide the address where the dependant normally resides during the non-school portion of the year.

Did you maintain the dwelling where the dependant resided?

Yes ☐ No ☐

Did you reside in the dwelling where the dependant resided?

Yes ☐ No ☐

The answer to both of the above questions must be "Yes" to claim this exemption.

If applicable, check ☒ and claim item 1 or 2, and provide "Details of Dependants" below.☐ 1. Supported relative whose net income in 1984 was not over \$490.00

Claim \$3,470.00

☐ 2. Supported relative whose net income in 1984 was over \$490.00 but not over \$3,960.00

3,960 00

Subtract: dependant's net income

Claim

Details of Dependants.

Name

Relationship to you

Address

Date of birth

Day

Month

Year

**Exemption for Other Dependants**

(1.) Parents, Grandparents, Brothers or Sisters (including in-laws)

**Resident in Canada**

(2.) Aunts or Uncles (including in-laws)

Provide details below and claim the lesser of the actual amount spent in 1984 in support of each dependant or the allowable maximum determined according to the dependant's age and net income, as follows:

**Born in 1967 or later**

— If net income was not over \$2,540.00, maximum claim is \$710.00

— If net income was over \$2,540.00 but not over \$3,960.00 maximum claim is \$710.00 **minus one-half** the amount by which the net income exceeds \$2,540.00**Born in 1966 or earlier**

— If net income was not over \$2,600.00 maximum claim is \$1,360.00

— If net income was over \$2,600.00 but not over \$3,960.00 maximum claim is \$1,360.00 **minus** the amount by which the net income exceeds \$2,600.00

If any other person has also contributed to the support of a dependant listed here, the combined amount claimed by you and such other person must not exceed the maximum amount determined as above. No claim may be made here for (a) a dependant born in 1962 or earlier who is not mentally or physically infirm (unless that dependant is a brother or sister in full-time attendance at a school or university) or (b) a dependant in respect of whom you have claimed the equivalent to married exemption.

**Dependants:**

(1) Family or Last Name

Usual First Name

Address

Date of Birth

Day

Month

Year

Relationship to you

\*Net income in 1984 \$

Amount spent by you in support of dependant \$

If born in 1962 or earlier state nature of infirmity or state school attended

(2) Family or Last Name

Usual First Name

Address

\*Includes Old Age Security and Guaranteed Income Supplement for dependants born in 1919 or earlier. If not received, state reason:

**Total of Additional Personal Exemptions** (Please enter this amount on line 233 on page 2 of your return)



- 1984

**Annexe 6 — Exemptions personnelles supplémentaires** (Voir Guide)

Complissez cette annexe si vous demandez:

- a) l'équivalent de l'exemption de marié(e), ou  
 b) une exemption pour des personnes à charge autres que le conjoint et les enfants.

Le revenu net des personnes à votre charge comprend la pension de sécurité de la vieillesse, le supplément de revenu garanti et l'allocation de conjoint, les prestations du Régime de pensions du Canada ou du Régime de rentes du Québec, les prestations d'assurance chômage, les indemnités pour accidents du travail et les prestations d'assistance sociale.

N'oubliez pas d'inscrire à la ligne 118, page 1 de votre déclaration, les allocations familiales pour chaque enfant déclaré à votre charge.

**Équivalent de l'exemption de marié(e)****Libataire, divorcé(e), séparé(e) ou veuf (veuve) et soutien d'un parent en 1984**

Marque: Si vous étiez marié(e) et si vous n'étiez pas séparé(e) de votre conjoint, vous ne pouvez pas demander l'équivalent de l'exemption de marié(e).

Si votre état civil a changé en 1984, veuillez indiquer la date du changement

Jour	Mois

Vous pouvez demander l'exemption pour un parent qui habitait avec vous et qui était entièrement à votre charge ou à votre charge et à la charge d'autres personnes. (Vous ne pouvez demander l'exemption que s'il a été convenu que personne d'autre ne la demanderait pour la même personne à charge ou relativement au même logement.) Si l'adresse de la personne à votre charge diffère de la vôtre au cours de l'année scolaire, donnez son adresse habituelle pour la période de l'année où elle ne fréquentait pas l'école.

Indiquez-vous le logement où demeurait la personne à votre charge? Oui ☐ Non ☐

Indiquez-vous le logement où demeurait la personne à votre charge? Oui ☐ Non ☐

Pour demander cette exemption, vous devez répondre «Oui» aux deux questions.

Indiquez ☒ 1. ou 2. selon le cas et donnez ci-après les «Précisions sur la personne à charge».

1. Soutien d'un parent dont le revenu net n'a pas dépassé 490,00 \$ en 1984

Inscrire 3 470,00 \$

2. Soutien d'un parent dont le revenu net était supérieur à 490,00 \$ et sans dépasser 3 960,00 \$ en 1984

3 960 00

Moins: Revenu net de la personne à charge

Inscrire

Précisions sur la personne à charge:

Nom	Lien de parenté avec vous			
Adresse	Date de naissance	Jour	Mois	Année

**Exemption pour autres personnes****Charge résidant au Canada**

Donner ci-après les précisions demandées et déduire le montant réel dépensé en 1984 pour subvenir aux besoins de chaque personne à charge, jusqu'à concurrence du maximum autorisé selon l'âge et le revenu net de la personne à charge, de la façon suivante:

**Née en 1967 ou après** — Si le revenu net n'était pas supérieur à 2 540,00 \$, la déduction maximale est de 710,00 \$.

— Si le revenu net était supérieur à 2 540,00 \$ sans dépasser 3 960,00 \$, la déduction maximale est de 710,00 \$ moins la moitié de la partie du revenu net qui dépasse 2 540,00 \$.

**Née en 1966 ou avant** — Si le revenu net n'était pas supérieur à 2 600,00 \$, la déduction maximale est de 1 360,00 \$.

— Si le revenu net était supérieur à 2 600,00 \$ sans dépasser 3 960,00 \$, la déduction maximale est de 1 360,00 \$ moins la partie du revenu net qui dépasse 2 600,00 \$.

Si quelqu'un d'autre a aidé à subvenir aux besoins d'une personne à charge mentionnée ci-après, l'exemption globale demandée par vous et cette autre personne ne doit pas dépasser le montant maximal établi selon les indications ci-dessus. Aucune déduction ne peut être demandée ici pour a) une personne à charge née en 1962 ou avant qui n'est pas atteinte d'infirmité physique ou mentale (à moins que cette personne à charge ne soit un frère ou une sœur qui fréquente l'école ou une université à plein temps), ou b) une personne à charge pour laquelle vous avez demandé l'équivalent de l'exemption de marié(e).

Personne à charge	Date de naissance	Lien de parenté avec vous	*Revenu net en 1984	Somme que vous avez dépensée pour le soutien de la personne à charge	Si cette personne est née en 1962 ou avant, indiquez le genre d'infirmité ou l'école fréquentée
	Jour Mois Année		\$	\$	
Nom de famille					
Nom usuel					
Adresse					
Nom de famille					
Nom usuel					
Adresse					

\* Comprend la sécurité de la vieillesse et le supplément de revenu garanti pour les personnes à charge nées en 1919 ou avant. Si la personne mentionnée n'en a pas reçu, indiquer pourquoi:

**Total des exemptions personnelles supplémentaires** (à inscrire à la ligne 233, page 2 de votre déclaration)

If space below is insufficient please attach a statement.

Gross Rents	Address of Property	Rental Units	
		Number of Units	Percentage of Units

**Other Related Income:**

Rental Income (Please enter this amount on line 160 on page 1 of your return)

## Expenses

Property Taxes		
Maintenance and Repairs		
Interest		
Insurance		
Light, Heat and Water		
Advertising		
Other - please specify		
Total Expenses		

Subtract: Portion applicable to personal residence

### Expenses (Subtract from 'Rental Income')

Net Income before Capital Cost Allowance

Subtract: Capital Cost Allowance\*

**Net Income from Real Estate Rentals** (Please enter this amount on line 126 on page 1 of your return) \* \*

\* A loss may normally not be created nor increased by Capital Cost Allowance.

Do not claim Capital Cost Allowance for any property, or the portion thereof, in which you reside.

\*\*\* If a partnership or if you own the property jointly, enter only your share on line 126 on page 1 of your return.

If space below is insufficient please attach a statement.

A farmer or fisherman may in certain circumstances claim Capital Cost Allowance (Depreciation) by a special "straight line" method. Full details are contained in the 1984 income tax guides for farmers and fishermen.

A person not using the "straight line" method, should complete the schedule below in accordance with the following notes:

- (a) Assets must be grouped into classes and the allowance is based on the cost of all assets in the class, less the amounts allowed in previous years as Capital Cost Allowance on the assets. Use a separate line for each prescribed class of property.
- (b) Do not include the cost of land in column (3).
- (c) The amount to be included in column (4) in respect of any asset disposed of should not exceed the 'Capital Cost' of the asset. If pro-

ceeds of disposition of a depreciable property exceed the greater of the capital cost of the property and its fair market value on December 31, 1971, this excess must be shown on Schedule 3.

- (d) For information concerning the application of terminal losses, refer to the item entitled "Capital Cost Allowance" in the Guide.
- (e) Please attach statements giving details of the amounts entered in columns (3) and (4) including the kind of asset and the cost or proceeds of disposal, as the case may be.
- (f) Please enter in column (8) the rate you wish to use, not exceeding the maximum rate prescribed, and apply that rate to the amount in column (7). The maximum rate need not be claimed if it is not to your advantage to do so.

[illegible]

If claiming Capital Cost Allowance on classes 31 and 32, enter the Certificate Number from form CMHC 1925.

Total



**Annexe 7 — État des loyers de biens immeubles** (Voir Guide, Ligne 126)

sur la période du \_\_\_\_\_ au \_\_\_\_\_

l'espace est insuffisant, annexe un état.

Revenus bruts	Adresse de la propriété <div style="border: 1px solid black; height: 40px;"></div>	Nombre de locaux à louer <div style="border: 1px solid black; width: 100px; height: 40px;"></div>	
Autres revenus connexes:			
	<b>Revenu de location</b> ( <i>inscrire ce montant à la ligne 160, page 1 de la déclaration</i> )		
Frais			
Impôts fonciers			
Maintenance et réparations			
Intérêts			
Assurances			
Gaz, électricité, chauffage, eau			
Provisions			
Autres (préciser)			
	<b>Total des frais</b>		
Deductions: Frais se rapportant à la résidence personnelle			
<b>Frais (à soustraire du «Revenu de location»)</b>			
Revenu net avant la déduction pour amortissement			
Deductions: Déduction pour amortissement*			
<b>Revenu net de location de biens immeubles</b> ( <i>à inscrire à la ligne 126, page 1 de la déclaration</i> )**			

La déduction pour amortissement ne peut normalement ni créer ni augmenter une perte.

Ne demandez pas d'amortissement pour l'immeuble ou la partie d'immeuble qui vous sert de résidence personnelle

\* S'il s'agit d'une société de personnes ou d'un bien possédé en propriété conjointe, inscrivez seulement votre part à la ligne 126, page 1 de la déclaration.

**Annexe 8 — Déduction pour amortissement** (Voir Guide)

l'espace est insuffisant, annexe un état.

ans certains cas, un agriculteur ou un pêcheur peut demander une réduction pour amortissement selon la méthode spéciale de «amortissement linéaire». Les guides d'impôt sur le revenu des agriculteurs et des pêcheurs de 1984 renferment tous les détails à ce sujet.

ne personne qui n'utilise pas la méthode de l'«amortissement linéaire» doit remplir le tableau ci-dessous conformément aux indications suivantes:

Les biens doivent être groupés en catégories, et l'amortissement doit être établi en fonction du coût de tous les biens dans la catégorie, moins les sommes déduites les années antérieures à titre d'amortissement de ces biens. Utilisez une ligne distincte pour chaque catégorie prescrite de biens.

N'incluez pas le coût d'un fonds de terre à la colonne (3).

La somme à inscrire à la colonne (4) relativement à tout bien aliène ne

doit pas excéder le «coût en capital» de ce bien. Si le produit de la disposition d'un bien amortissable est supérieur au coût en capital ou à la juste valeur marchande du bien au 31 décembre 1971, selon celui de ces deux montants qui est le plus élevé, l'excédent doit être inscrit à l'Annexe 3.

- d) La rubrique «Déduction pour amortissement» du Guide renferme des renseignements sur les pertes finales.
- e) Annexez des états pour donner le détail des sommes inscrites aux colonnes (3) et (4), y compris le genre de bien et le coût ou le produit de la disposition, selon le cas.
- f) Inscrivez à la colonne (8) le taux que vous voulez utiliser, sans excéder le taux maximal prescrit, et appliquez ce taux au montant de la colonne (7). Vous n'êtes pas obligé d'appliquer le taux maximal si cela n'est pas avantageux pour vous.

[illegible]

Si vous demandez une déduction pour l'amortissement de biens des catégories 31 et 32, inscrivez le numéro de certificat qui figure sur la demande CMHC 1925.

T1 - 1984

**Schedule 9 — Medical Expenses** — Attach receipts (See "Line 242" in Guide). If space is insufficient, attach a statement.Period covered by claim: From  198  To  198 

Date of payment

Day	Month	Year	Name of patient	Payment made to:	Description of medical expense	Amount paid

Premiums paid to non-government medical or hospital care plans for the period ending in 1984 — receipts are not required to be filed

Name of plan  Total amount of premiums paid **Total Medical Expenses** (Enter this amount on line 241 on page 2 of your return and calculate the allowable portion.)

If the patient was other than a dependant who is included in your claim for personal exemptions provide the following details concerning that person:

Name  Relationship to you   
 Address  Net Income in 1984

**Schedule 10 — Child Tax Credit** (See "Line 450" in Guide)

- Only the individual (usually the mother) eligible for Family Allowances for an eligible child may claim this credit.
- If a person (other than your spouse) is considered to be a "supporting person" of an eligible child, enter that person's Net Income at line 4 below. See "Line 450" in Guide for the definition of "supporting person".
- Your spouse and/or a "supporting person" must complete and sign the appropriate certification below if you resided together at the end of 1984.

Number of Eligible Children (from Box (F) on TFA1 slip) — attach copy of TFA1 slip **545** X \$367.00 1 **Calculation of Income in Excess of the Base Amount**

- Net Income is the amount shown at line 224 of the return. If Net Income appears as a negative amount, enter zero on the corresponding line below.

My Net Income	2	<input type="text"/>	
My spouse's Net Income	<b>547</b>	3	<input type="text"/>
Other supporting person's Net Income	<b>548</b>	4	<input type="text"/>
Add lines 2, 3 and 4		5	<input type="text"/>
Subtract: Base Amount		6	26,330 00
Income in excess of Base Amount (If negative, enter zero)	7	<input type="text"/>	<input type="text"/>

Enter: 5% of line 7  8 **Child Tax Credit** (Enter this amount on line 450 on page 4 of your return — if negative, enter zero)line 1 minus line 8 9 **Certification by Spouse**

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date Signature I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.**Certification by Supporting Person Other than Spouse**Name Address Social Insurance Number 

I hereby certify that the Net Income reported at line 4 above is my true and correct Net Income for the year.

Date Signature I will ☐ will not ☐ be filing a 1984 Individual Income Tax Return.



période visée par la demande: Du  198  au  198

Journal	Mois	Année	Nom du patient	Paiement fait à:	Description des frais médicaux	Montant payé

Nom du régime	Total des primes versées
Régime général de l'assurance-maladie	100 %
Régime des fonctionnaires	98 %
Régime des travailleurs sociaux	97 %
Régime des enseignants	96 %
Régime des journalistes	95 %
Régime des avocats	94 %
Régime des artistes	93 %
Régime des sportifs	92 %
Régime des militaires	91 %
Régime des policiers	90 %
Régime des magistrats	89 %
Régime des juges	88 %
Régime des notaires	87 %
Régime des pharmaciens	86 %
Régime des vétérinaires	85 %
Régime des dentistes	84 %
Régime des opticiens	83 %
Régime des architectes	82 %
Régime des ingénieurs	81 %
Régime des professeurs	80 %
Régime des chercheurs	79 %
Régime des écrivains	78 %
Régime des musiciens	77 %
Régime des danseurs	76 %
Régime des acteurs	75 %
Régime des humoristes	74 %
Régime des chroniqueurs	73 %
Régime des journalistes d'investigation	72 %
Régime des journalistes littéraires	71 %
Régime des journalistes politiques	70 %
Régime des journalistes économiques	69 %
Régime des journalistes scientifiques	68 %
Régime des journalistes culturels	67 %
Régime des journalistes sportifs	66 %
Régime des journalistes judiciaires	65 %
Régime des journalistes parlementaires	64 %
Régime des journalistes locaux	63 %
Régime des journalistes étrangers	62 %
Régime des journalistes indépendants	61 %
Régime des journalistes salariés	60 %
Régime des journalistes bénévoles	59 %
Régime des journalistes professionnels	58 %
Régime des journalistes amateurs	57 %
Régime des journalistes occasionnels	56 %
Régime des journalistes stagiaires	55 %
Régime des journalistes apprentis	54 %
Régime des journalistes juniors	53 %
Régime des journalistes seniors	52 %
Régime des journalistes retraités	51 %
Régime des journalistes handicapés	50 %
Régime des journalistes malades	49 %
Régime des journalistes démissionnaires	48 %
Régime des journalistes licenciés	47 %
Régime des journalistes en congé	46 %
Régime des journalistes à l'étranger	45 %
Régime des journalistes en mission	44 %
Régime des journalistes en déplacement	43 %
Régime des journalistes en vacances	42 %
Régime des journalistes en maladie	41 %
Régime des journalistes en maternité	40 %
Régime des journalistes en parentalité	39 %
Régime des journalistes en formation	38 %
Régime des journalistes en reconversion	37 %
Régime des journalistes en recherche d'emploi	36 %
Régime des journalistes en chômage	35 %
Régime des journalistes en préretraite	34 %
Régime des journalistes en retraite	33 %
Régime des journalistes décédés	32 %
Régime des journalistes disparus	31 %
Régime des journalistes portés disparus	30 %
Régime des journalistes assassinés	29 %
Régime des journalistes victimes	28 %
Régime des journalistes témoins	27 %
Régime des journalistes suspects	26 %
Régime des journalistes accusés	25 %
Régime des journalistes condamnés	24 %
Régime des journalistes libérés	23 %
Régime des journalistes réhabilités	22 %
Régime des journalistes pardonnés	21 %
Régime des journalistes graciés	20 %
Régime des journalistes amnistiés	19 %
Régime des journalistes relaxés	18 %
Régime des journalistes acquittés	17 %
Régime des journalistes absous	16 %
Régime des journalistes innocentés	15 %
Régime des journalistes exonérés	14 %
Régime des journalistes dispensés	13 %
Régime des journalistes excusés	12 %
Régime des journalistes excusés par défaut	11 %
Régime des journalistes excusés pour cause de force majeure	10 %
Régime des journalistes excusés pour cause de légitime défense	9 %
Régime des journalistes excusés pour cause de nécessité	8 %
Régime des journalistes excusés pour cause de peur	7 %
Régime des journalistes excusés pour cause de pitié	6 %
Régime des journalistes excusés pour cause de honte	5 %
Régime des journalistes excusés pour cause de vergogne	4 %
Régime des journalistes excusés pour cause de confusion	3 %
Régime des journalistes excusés pour cause de folie	2 %
Régime des journalistes excusés pour cause de démence	1 %
Régime des journalistes excusés pour cause de surdité	0 %

Le patient n'était pas une personne à charge mentionnée dans votre demande d'exemptions personnelles, donnez les renseignements suivants à son sujet:

om		Lien de parenté avec vous	
dresse		Revenu net en 1984	\$

Nombre d'enfants admissibles (selon case (F) du feuillet TFA1) — joindre copie du feuillet TFA1

Mon revenu net	2	
Revenu net de mon conjoint	547 3	
Revenu net du soutien	548 4	
Total des lignes 2, 3 et 4	5	
Moins: montant de base	6	26 330 00
Revenu qui dépasse le montant de base (s'il est négatif, inscrire zéro)	7	

Crédit d'impôt pour enfants (Inscrire le résultat à la ligne 450, page 4 de votre déclaration — si le montant est négatif, inscrire zéro)		Ligne 1 moins ligne 8	9
---	--	-----------------------	---

Je produirai ☐ ne produirai pas ☐ la déclaration d'impôt sur le revenu des particuliers pour 1984.

Je produirai ☐ ne produirai pas ☐ la déclaration d'impôt sur le revenu des particuliers pour 1984





## **PART 1**

Description of Items  
and Tables

Summary Tables of  
Individual Statistics

Basic Tables of  
Individual Statistics

## **Descriptions of Items and Tables in Part I**

## **PARTIE 1**

Description des postes  
et des tableaux

Tableaux récapitulatifs  
des statistiques  
concernant les particuliers

Tableaux de base  
des statistiques  
concernant les particuliers

## **Descriptions des postes et des tableaux de la Partie 1**





## **Description of Items and 1984 Rate Structure**

**Statistical Sample and Coverage** — An analysis of 1984 individual Income Tax returns is presented in the Summary and Basic Tables of Part 1. The statistics have been compiled from a sample of returns. Several different sampling ratios and limits were used, based on Total Income.

The sample, as in the past, was selected by a sequential count means of a computer. The sample is stratified using the following five items as characteristics of stratification:

- (1) Source of income: either employment type, self-employment type or investment income.
- (2) Urban Geographic areas: cities with similar population sizes have been grouped within each region, with the result that there are 15 urban groupings throughout the country.
- (3) Rural Geographic areas: for each province or territory those locations not included in an urban grouping are sampled as a single area; thus giving 12 additional sampling areas. One additional grouping is provided for non-resident taxfilers.
- (4) Tax Status: either taxable or non-taxable.
- (5) Income Range: for taxable returns there are four ranges of total income and for non-taxable there are three ranges of total income.

These characteristics define  $3 \times (13 + 15) \times 7 = 588$  regular strata. Two more strata are provided, one for taxfilers with unusually large incomes or deductions and one for taxfilers who for some reason do not fit into the other strata. Hence, there are 590 cells in total. In these cells, the sampling ratios range from 1:1 to 1:63 with lowest rates of sampling occurring in cells relating to employment type income in dense population areas of the provinces of Ontario and Quebec.

In aggregate, the total number of returns analyzed was 2.4% of the total number processed to January 13, 1986 as shown in the following:

Number of returns	
in universe	15,547,204
Number of returns	
in the sample	380,419

The sampling technique speeds up the analysis of the large volume of returns and has been found to be accurate in overall results; while the same degree of accuracy cannot be expected in very detailed analysis as in larger groups, heavier sampling ratios are applied in sparse areas and classifications in an attempt to strengthen these groups.

**Source of Information** — The capture of data used for statistical analysis of 1984 returns was conducted at the Taxation Data Centres. Data have been obtained from two sources: (1) Basic information captured from T1 returns for tax assessment purposes; (2) Additional items transcribed by statistical clerks from those returns selected for inclusion in the sample. The statistics are extracted from returns subsequent to their assessment. A portion of the returns are later re-assessed and any changes resulting from re-assessment are not taken into account in these

## **Description des postes et de la structure des taux de 1984**

**Échantillonnage et portée statistique** — Les tableaux récapitulatifs et les tableaux de base de la Partie I contiennent l'analyse des déclarations d'impôt sur le revenu produites par les particuliers pour 1984. Les statistiques ont été dressées d'après un échantillon de déclarations prélevé selon différents pourcentages et différentes limites, d'après le revenu total.

Comme par les années passées, l'échantillonnage résulte d'un dépouillement séquentiel effectué par ordinateur. L'échantillon est stratifié et caractérisé par les cinq éléments suivants:

- (1) Source du revenu: revenu tiré d'un emploi, d'un travail indépendant ou de placements.
- (2) Régions géographiques urbaines: des villes à population semblable ont été groupées en régions urbaines afin d'obtenir 15 groupes urbains dans tout le pays.
- (3) Régions géographiques rurales: pour chaque province ou territoire, les endroits non compris dans les régions urbaines sont compris dans un seul groupe, ce qui donne 12 zones d'échantillonnage supplémentaires. Un groupe additionnel est fourni pour les contribuables non résidents.
- (4) Statut fiscal: imposable ou non imposable.
- (5) Palier de revenu: pour les déclarations imposables, il y a quatre paliers de revenu total et pour les déclarations non imposables, il en existe trois.

Ces caractéristiques ( $3 \times (13 + 15) \times 7$ ) définissent 588 strates régulières. Deux autres strates sont fournies, une pour les contribuables avec des revenus ou des déductions particulièrement élevés et une pour les contribuables qui pour une raison quelconque, ne peuvent être inclus dans les autres strates. Donc, il y a un total de 590 cellules. Dans ces cellules, les coefficients d'échantillonnage varient de 1:1 à 1:63, les plus bas se situant dans les cellules de revenus tirés d'emplois dans les régions à population dense de l'Ontario et du Québec.

Globalement, le nombre de déclarations analysées constituait 2,4% du nombre total de déclarations traitées jusqu'au 13 janvier 1986, soit:

Nombre de déclarations	
dans l'univers	15 547 204
Nombre de déclarations	
dans l'échantillon	380 419

L'échantillonnage accélère l'analyse du grand nombre de déclarations produites et donne des résultats d'ensemble exacts. Pour une analyse détaillée, on ne peut espérer obtenir des résultats d'ensemble aussi exacts dans un groupe peu peuplé que dans un groupe très peuplé. Pour remédier à cela, on utilise un taux d'échantillonnage plus élevé dans les régions et catégories comprenant peu d'individus.

**Source de renseignements** — La saisie des données servant à l'analyse statistique des déclarations de 1984 a été faite aux centres des données fiscales. Les données proviennent de deux sources: (1) d'informations de base tirées des déclarations concernant les cotisations d'impôt; (2) de renseignements supplémentaires, transcrits par des employés de la statistique, provenant des déclarations de l'échantillon choisi. Les statistiques sont extraites des déclarations qui ont fait l'objet d'une cotisation. Une partie des déclarations fait l'objet d'une nouvelle

statistics. The tabulations contained within were computer generated. The source of the various statistical items is given below.

All forms referred to are for the 1984 taxation year. Two types of individual tax return forms were in use. The T1 Special form was for use by individuals filing only to receive tax credits or whose income was primarily employment income from which only usual deductions could be made. The T1 General form was for use by individuals whose tax affairs were more complicated; those who had self-employment income or capital gains or losses or dividend income; those who had less common deductions such as registered retirement savings plan or registered home ownership savings plan premiums; individuals wishing to claim exemptions for dependants other than a spouse or children, or wishing to transfer deductions from their spouse, etc. Various schedules were provided for use by individuals with certain types of income or non-standard exemption claims, etc. Facsimiles of these forms can be found at the front of this book.

**Number of Returns (Items 1 to 3)** — This refers to the number of T1 Special and T1 General returns filed for the taxation or calendar year 1984. Final date for filing without penalty was April 30, 1985. No cognizance is taken of second returns filed in amendment of an original. A return is considered “taxable” when a tax of a dollar or more is assessed; otherwise a return is “non-taxable”.

**Wages and Salaries (Item 4)** — The amount reported under this heading is the wage or salary income together with taxable allowances and benefits, and Directors’ Fees. The required information is the aggregate of amounts shown as “Total Earnings before Deductions”, less any Commissions included in Total Earnings plus Directors’ Fees. This figure is gross, the allowable expenses of employment being shown as Items 47 and 48.

**Commissions from Employment (Item 5)** — This item has been identified from the entry on Page 1 “Commissions, from Box (P) on all T4 slips, included in above total (Earnings)”. The figure is gross, any allowable expenses claimed as a deduction from such income being included with Items 47 and 48.

**Other Employment Earnings (Item 6)** — This item consists of adult training allowances, net research grants, tips and gratuities and benefits received from Income Replacement Insurance plans.

**Family Allowance Payments (Item 7)** — This is the amount reported on the line “Taxable Family Allowance payments” of the return.

**Unemployment Insurance Benefits (Item 8)** — This is the amount reported on the line “Unemployment Insurance benefits” of the return.

**Old Age Pension (Item 9)** — This is the amount reported on the line “Old Age Security Pension” of the return.

cotisation ultérieure, mais aux fins des statistiques, on ne tient compte d’aucun changement qui en résulte. Les tableaux contenus dans la présente publication sont engendrés par un ordinateur. La provenance des divers postes statistiques est indiquée ci-après.

Toutes les formules mentionnées concernent l’année d’imposition 1984. Deux genres de déclarations d’impôt sur le revenu des particuliers ont été distribués. La formule T1 Spéciale était destinée aux particuliers qui produisaient une déclaration dans le seul but de demander des crédits d’impôt ou dont les gains provenaient essentiellement d’un revenu d’emploi sur lequel seules les déductions habituelles étaient opérées. La formule T1 Générale était destinée aux particuliers dont la situation fiscale est plus complexe, notamment ceux qui tirent un revenu d’un travail indépendant, qui ont des gains ou des pertes en capital ou qui touchent des dividendes, ceux qui ont droit aux déductions moins courantes comme celles qui visent les primes d’un régime enregistré d’épargne-retraite ou un régime enregistré d’épargne-logement, ceux qui désirent demander une exemption pour personnes à charge autres que le conjoint ou des enfants ou transférer des déductions admissibles au conjoint, etc. Diverses annexes étaient à l’usage de particuliers tirant certains genres de revenu ou demandant des exemptions non uniformes, etc. Des fac-similés de ces formules figurent dans la première partie de ce livre.

**Nombre de déclarations (Postes 1 à 3)** — Représente le nombre de déclarations T1 Générale et T1 Spéciale produites pour l’année d’imposition ou l’année civile 1984. La date ultime de production des déclarations sans encourir de pénalités était le 30 avril 1985. On n’a pas tenu compte des secondes déclarations produites pour modifier une déclaration initiale. On considère comme déclaration «imposable» celle où la cotisation d’impôt est d’un dollar ou plus; autrement, une déclaration est «non imposable».

**Salaires et traitements (Poste 4)** — Le montant indiqué à ce poste est le revenu tiré de salaires ou traitements augmenté de allocations et avantages imposables et des jetons de présence d’administrateurs. Il correspond au total des montants figurant à la rubrique «Gains totaux avant retenues» moins toute commission comprise dans les gains totaux plus les jetons de présence d’administrateurs. Il s’agit de chiffres bruts, les dépenses d’emploi déductibles étant comprises aux postes 47 et 48.

**Commissions d’emploi (Poste 5)** — Ce poste a été tiré de la ligne de la Page 1 intitulée «Commissions selon case (P) de feuillets T4, incluses dans le total ci-dessus». Il s’agit d’un montant brut, toutes dépenses déduites du revenu étant comprises dans les montants inscrits aux postes 47 et 48.

**Autres revenus d’emploi (Poste 6)** — Le montant indiqué à ce poste comprend les allocations de formation des adultes, le montant net des subventions à la recherche, les pourboires et les gratifications, et les paiements provenant d’un régime d’assurance-salaire.

**Allocations familiales (Poste 7)** — Il s’agit du montant figurant à la ligne «Allocations Familiales Imposables» de la déclaration.

**Prestations d’assurance-chômage (Poste 8)** — Il s’agit du montant figurant à la ligne «Prestations d’assurance-chômage» de la déclaration.

**Pension de sécurité de la vieillesse (Poste 9)** — Il s’agit du montant figurant à la ligne «Pension de sécurité de la vieillesse» de la déclaration.



**PP or QPP Benefits (Item 10)** — This is the amount reported on the line “Canada or Quebec Pension Plan benefits” of the return.

**Other Pensions or Superannuation (Item 11)** — This is the amount reported as superannuation including all other pension income.

**Net Business Income (Item 12)** — The net business income is found on the line “Business Income” on Page 1 of the return. The net business income is the amount reported after expenses and costs are deducted from the gross business income which is shown in Table 13.

**Net Professional Income (Item 13)** — The net professional income is found on the line “Professional Income” on Page 1 of the return. Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified as “wages and salaries” under item 4. The main sources of professional income may be ascertained by examination of the professional occupations in Table 3. The net professional income is the amount reported after expenses and costs are deducted from the gross professional income which is shown in Table 13.

**Net Commission Income (Item 14)** — The net commission income is found on the line “Commission Income” on Page 1 of the return. The net commission income is the amount reported after expenses and costs are deducted from the gross commission income which is shown in Table 13.

**Net Farming Income (Item 15)** — The net farming income is found on the line “Farming Income” on Page 1 of the return. The net farming income is the amount reported after expenses and costs are deducted from the gross farming income which is shown in Table 13.

**Net Fishing Income (Item 16)** — The net fishing income is found on the line “Fishing Income” on Page 1 of the return. The net fishing income is the amount reported after expenses and costs are deducted from the gross fishing income which is shown in Table 13.

**Taxable Amount of Dividends (Item 17)** — The taxable amount of dividends is the actual amount of dividends received from taxable Canadian corporations plus 50% of that amount as reported for this type of income on the return. These are before reductions are made for carrying charges. Included are amounts designated as “Dividends from taxable Canadian corporations” which form part of the income allocated under an employees’ profit sharing plan, or received from an estate or trust or a personal corporation. The tax credits applicable to these dividends are shown in Item 63.

**Bond Interest (Item 18)** — This item represents amounts specified as bond or debenture interest in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S). Interest on “mortgages, notes, and other securities” is treated as mortgage interest.

**Bank Interest (Item 19)** — This is the total of all amounts specified as interest on bank or other deposits in the Statement of Investment Income (Schedule 4) or Statement of Interest Income

**Prestations du RPC ou du RRQ (Poste 10)** — Il s’agit du montant figurant à la ligne «Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec» de la déclaration.

**Autres pensions et pensions de retraite (Poste 11)** — Il s’agit du montant inscrit comme pension de retraite et comprend tout autre revenu tiré de pensions.

**Revenu net d’entreprise (Poste 12)** — Le revenu net d’entreprise se trouve à la Page 1 de la déclaration à la ligne «Revenus d’entreprise». Le revenu net d’entreprise correspond au montant déclaré après déduction des dépenses et des frais du revenu brut d’entreprise, montant qui est indiqué au tableau 13.

**Revenu net de profession libérale (Poste 13)** — Le revenu net de profession libérale se trouve à la Page 1 de la déclaration à la ligne «Revenus de profession libérale». On peut le définir de façon générale comme étant le revenu tiré de l’exercice, par un contribuable indépendant, d’une profession libérale dans un but lucratif. Si un membre d’une profession libérale est employé, moyennant un traitement annuel, par une compagnie, un gouvernement ou une institution, sa rémunération relève du poste 4 «Salaires et traitements». On déterminera les principales sources de revenu provenant de professions libérales en examinant les occupations professionnelles au tableau 3. Le revenu net de profession libérale correspond au montant déclaré après déduction des dépenses et des frais du revenu brut de profession libérale, montant qui est indiqué au tableau 13.

**Revenu net de commissions (Poste 14)** — Le revenu net de commissions se trouve à la ligne «Revenus de commissions» à la Page 1 de la déclaration. Le revenu net de commissions correspond au montant déclaré après déduction des dépenses et des frais du revenu brut de commissions, montant qui est indiqué au tableau 13.

**Revenu net d’agriculture (Poste 15)** — Le revenu net d’agriculture se trouve à la ligne «Revenus d’agriculture» à la Page 1 de la déclaration. Le revenu net d’agriculture correspond au montant déclaré après déduction des dépenses et des frais du revenu brut d’agriculture, montant qui est indiqué au tableau 13.

**Revenu net de pêche (Poste 16)** — Le revenu net de pêche se trouve à la ligne «Revenus de pêche» à la Page 1 de la déclaration. Le revenu net de pêche correspond au montant déclaré après déduction des dépenses et des frais du revenu brut de pêche, montant qui est indiqué au tableau 13.

**Montant imposable des dividendes (Poste 17)** — Le montant imposable des dividendes représente le montant réel des dividendes reçus de corporations canadiennes imposables plus 50 % de ce montant comme il est inscrit sur la déclaration à l’égard de ce genre de revenu. Il s’agit du montant des dividendes avant déduction des frais financiers. Sont également compris des montants désignés comme des «Dividendes de corporations canadiennes imposables» qui constituent une partie du revenu attribué en vertu d’un régime de participation des employés aux bénéfices, ou provenant d’une succession ou fiducie, ou d’une corporation personnelle. Les crédits d’impôt qui s’appliquent à ces dividendes sont mentionnés au poste 63.

**Intérêt obligataire (Poste 18)** — Il s’agit des montants désignés comme un intérêt obligataire dans l’«État des revenus de placements» (annexe 4) ou dans l’«État des revenus en intérêts» (annexe 4S). L’intérêt découlant d’hypothèques, de billets ou d’autres titres est assimilé à l’intérêt hypothécaire.

**Intérêt bancaire (Poste 19)** — Il s’agit du total de tous les montants stipulés comme étant l’intérêt sur les dépôts en banque ou autres dépôts dans l’«État des revenus de placements»



(Schedule 4S). Unspecified interest reported on the return is also entered under this heading.

**Mortgage Interest (Item 20)** — Mortgage interest is abstracted from the “Statement of Investment Income” (Schedule 4) opposite the heading “Interest from Mortgages, Notes and Other Securities”.

**Income from Trusts (Item 21)** — This includes any amounts reported, whether paid or accrued, under Investment Income as “Trusts”. This does not include any portion of trust income consisting of “Dividends from taxable Canadian corporations”.

**Annuity Income (Item 22)** — This includes the taxable portion only of Annuity Income as reported in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S), and also annuity payments received out of a registered retirement savings plan, a deferred profit sharing plan and under an income-averaging annuity contract reported on the “Other Income” line of Page 1 of the return.

**Other Canadian Investment Income (Item 23)** — This includes amounts of Investment Income shown as “Royalties” and “All other Canadian Investment Income”. This will include income from a personal corporation except for any portion segregated as “Dividends from taxable Canadian corporations”, derived from Schedule 4.

**Foreign Investment Income (Item 24)** — This is the total of amounts from foreign sources in the “Statement of Investment Income” (Schedule 4).

**Net Rental Income (Item 25)** — This is the total of amounts of net rental income reported on the “Rental Income” line on Page 1 of the return. The net rental income is the amount reported after expenses are deducted from the gross rental income which is shown in Table 13. Beginning with the 1983 tax year, the net loss attributed to Multiple Unit Residential Buildings (MURBs) is included in item 53, “Other Deductions”.

**Taxable Capital Gains (Item 26)** — This is the amount reported on Page 1 of the return as “Taxable capital gains or allowable capital losses”. This represents one-half the actual total capital gains or losses as reported in Schedule 3, with the amount of allowable loss limited to a maximum of \$2,000. This item also includes the taxable portion of capital gains accrued on securities owned through an Indexed Security Investment Plan (ISIP). A further analysis of the sources of capital gains is shown in Table 16.

**Miscellaneous Income (Item 27)** — This includes any amounts shown on Page 1 of the return on the “Other Income” line except payments from income averaging annuity contracts (included with Item 22). Included are alimony or separation allowances received, scholarships, fellowships, bursaries and prizes for achievement, amounts received under a guaranteed annual wage plan, R.R.S.P. and R.H.O.S.P. withdrawals/deregistrations, home insulation or energy conversion grants.

**Total Income Assessed (Item 28)** — This is the aggregate of Items 4 to 27 inclusive. It differs from Total Income as shown on

(annexe 4) ou dans l’«État des revenus en intérêts» (annexe 4S). Les intérêts non précisés qui sont inscrits dans la déclaration figurent également à cette rubrique.

**Intérêt hypothécaire (Poste 20)** — L’intérêt hypothécaire est tiré de l’«État des revenus de placements» (annexe 4) à côté de la rubrique «Intérêts d’hypothèques, de billets et d’autres titres».

**Revenu de fiducie (Poste 21)** — Il comprend tous les montants qu’ils soient versés ou accumulés, indiqués à titre de «Fiducies» à la rubrique «Revenus de placements». Ceci ne comprend aucune partie du revenu de fiducie consistant en «Dividendes de corporations canadiennes imposables».

**Revenu de rentes (Poste 22)** — Il comprend la fraction imposable seulement du revenu de rentes déclaré dans l’«État des revenus de placements» (annexe 4) ou dans l’«État des revenus en intérêts» (annexe 4S), de même que les rentes reçues d’un régime enregistré d’épargne-retraite, d’un régime de participation différée aux bénéfices et celles versées en vertu d’un contrat de rente à versements invariables déclarées à la ligne des «Autres revenus», à la Page 1.

**Autres revenus de placements au Canada (Poste 23)** — Ce poste comprend les revenus de placements qui figurent comme «Redevances» et «Autres revenus de placements au Canada». Il s’agit également du revenu provenant d’une corporation personnelle, à l’exception de la fraction indiquée comme «Dividendes de corporations canadiennes imposables», le montant provenant de l’annexe 4.

**Revenus de placements étrangers (Poste 24)** — Il s’agit du total des montants provenant de sources étrangères déclarés dans l’«État des revenus de placements» (annexe 4).

**Revenu net de location (Poste 25)** — Il s’agit du total des montants de revenu net de location, mentionné à la rubrique «Revenus de location», à la Page 1 de la déclaration. Le revenu net de location correspond au montant déclaré après déduction des dépenses du revenu brut de location qui figure au tableau 13. À compter de l’année d’imposition 1983, la perte nette attribuée aux immeubles résidentiels à logements multiples est incluse au poste 53, «Autres déductions».

**Gains en capital imposables (Poste 26)** — Il s’agit du montant mentionné à la rubrique «Gains en capital imposables ou pertes en capital déductibles» à la Page 1 de la déclaration. Ce montant représente la moitié du total des pertes ou gains en capital réel déclaré à l’annexe 3. Toutefois, le montant des pertes déductibles ne doit pas dépasser 2 000 \$. Ce poste comprend aussi la fraction imposable des gains en capital accumulés provenant de titres d’un régime de placements en titres indexés (RPTI). Une autre analyse des sources de gains en capital figure au tableau 16.

**Revenus divers (Poste 27)** — Il s’agit de tous les montants figurant à la Page 1, à la ligne intitulée «Autres revenus», à l’exception des sommes reçues en vertu d’un contrat de rentes à versements invariables (compris dans le poste 22). Sont également inclus les pensions alimentaires ou allocations de séparation, les bourses d’études, les bourses de perfectionnement, les bourses d’entretien et les prix couronnant les travaux, les montants touchés en vertu d’un régime de salaire annuel garanti, les retraits et désenregistrements d’un REEL ou d’un REER, les subventions à l’isolation thermique des résidences ou les subventions à la conversion énergétique.

**Revenu total établi (Poste 28)** — Il s’agit du total des montants des postes 4 à 27 inclusivement. Ce montant diffère du «Revenu



tax return only in that allowable expenses have not been deducted from employment earnings but are shown below under "deductions" as Items 47 and 48. It should be noted that Employer's Compensation Payments, Veteran's Allowance, Veteran's disability and dependent pensioners payments, Social Assistance, Guaranteed Income Supplement, Spouse's Allowance, Mother's Allowance, Welfare Payments, Lottery Winnings and Child Tax Credit are not required to be reported and are not included in Total Income Assessed.

Please note that some of the components of total income can be considered as gross amounts and others as net, depending on whether they are required to be reported on the T1 Return for the purposes of administration of the Income Tax Act. Some examples follow:

- dividend income is grossed up to include 150% of the actual amount paid to the taxfiler;
- interest and investment income is a gross figure in that deductible carrying charges or deductible interest paid on borrowed money are not netted out;
- taxable capital gains are net in that only 50% of the actual gain realized by the taxfiler is required to be reported for tax purposes.

As well, if applicable, alimony income (or child support) is a component of the recipient's total income. However, the deduction of the alimony payment by the payor is not included in the calculation of that person's total income but rather in the calculation of net income. Hence, there is a potential for this dollar amount appearing to be counted twice in any aggregate total income data.

**Basic Personal Exemption (Item 29)** — This is the basic exemption of \$3,960 which all taxpayers may claim.

**Age Exemption (Item 30)** — Included here is the \$2,480 age exemption which may be claimed by persons aged 65 or over in 1984.

**Married or Equivalent Exemption (Item 31)** — This is an additional exemption of \$3,470 which may be claimed by a married person if the spouse's net income in the year while married was not over \$490 or by an unmarried person who may claim the equivalent of married exemption if he supported a relative whose income was not over \$490, and who resided in the same dwelling. A reduced exemption may be claimed if the spouse's or dependant's net income was over \$490 but not over \$1,360.

**Wholly Dependent Children (Item 32)** — This is the amount of the exemption which may be claimed for each wholly dependent child. The maximum claim is \$710 for children under age 18 and \$1,360 for children age 18 or over.

**Other Dependents Exemption (Item 33)** — This is the amount claimed as spent in support of parents, grandparents, brothers or sisters, aunts or uncles resident in Canada not exceeding \$710 if the dependant was under age 18 or \$1,360 if the dependant was 18 or over.

total» indiqué sur la déclaration d'impôt en ce que les dépenses admissibles n'ont pas été déduites des traitements mais sont incluses aux postes 47 et 48 comme «déductions». Il faut prendre note qu'il n'est pas obligatoire de déclarer les indemnités pour accidents du travail, les allocations d'anciens combattants, les indemnités d'invalidité pour les anciens combattants, les pensions de personnes à charge, l'assistance sociale, le supplément de revenu garanti, l'allocation de conjoint, l'allocation aux mères nécessiteuses, les prestations du bien-être social, les gains à la loterie et le crédit d'impôt pour enfants et que ces montants ne sont pas compris dans le revenu total établi.

Il faut remarquer que certaines composantes du revenu total peuvent être considérées comme des montants bruts et d'autres, comme des montants nets, d'après la façon prescrite de les indiquer dans la déclaration T1 pour l'application de la Loi de l'impôt sur le revenu. Voici des exemples:

- le revenu provenant de dividendes est majoré pour inclure 150 % du montant réel versé au déclarant;
- les intérêts et revenus de placements constituent un montant brut, étant donné que les frais financiers déductibles ou les intérêts payés sur de l'argent emprunté qui sont déductibles ne sont pas déduits;
- les gains en capital imposables sont nets, étant donné que seule la moitié du gain réel du contribuable doit être déclarée aux fins de l'impôt.

Aussi, le revenu d'une pension alimentaire (ou d'une allocation d'entretien des enfants), s'il y a lieu, est une composante du revenu total du bénéficiaire. Toutefois, la déduction du paiement de pension alimentaire par le payeur n'est pas comprise dans le calcul du revenu total de cette personne, mais plutôt dans le calcul du revenu net. Par conséquent, il se peut que ce montant semble avoir été inclus deux fois dans les données du revenu total.

**Exemption personnelle de base (Poste 29)** — Il s'agit de l'exemption de base de 3 960 \$ que tous les contribuables peuvent demander.

**Exemption en raison d'âge (Poste 30)** — Ce montant comprend l'exemption en raison d'âge de 2 480 \$ que peuvent demander les personnes âgées de 65 ans ou plus en 1984.

**Exemption de marié(e) ou l'équivalent (Poste 31)** — Il s'agit d'une exemption additionnelle de 3 470 \$ que peut demander une personne mariée lorsque le revenu net de son conjoint au cours de l'année, pendant le mariage, n'a pas dépassé 490 \$ ou que peut demander une personne non mariée pour le soutien d'un parent dont le revenu n'a pas dépassé 490 \$ et qui habitait le même logis. Une exemption réduite peut être demandée si le revenu net du conjoint ou de la personne à charge était supérieur à 490 \$ mais n'excédait pas 3 960 \$.

**Enfants entièrement à charge (Poste 32)** — C'est le montant de l'exemption qui peut être demandé pour chaque enfant entièrement à charge. La déduction maximale est de 710 \$ pour les enfants de moins de 18 ans et de 1 360 \$ pour ceux de 18 ans ou plus.

**Exemptions pour autres personnes à charge (Poste 33)** — C'est le montant de la déduction pour des dépenses d'entretien du père ou de la mère, des grands-parents, des frères ou des sœurs, des tantes ou des oncles résidant au Canada. Cette exemption ne doit pas dépasser 710 \$ si la personne à charge était âgée de moins de 18 ans ou 1 360 \$ si elle était âgée de 18 ans ou plus.



**Personal Exemptions (Item 34)** — This is the “Total Personal Exemptions” claimed on Page 2 of the return and is the aggregate of Items 29 to 33 inclusive. It includes the marital exemption, the exemptions for age and for dependants. The total is prorated to the period of residence in Canada.

**CPP or QPP Contributions (Item 35)** — This is the allowable deduction in respect of Canada or Quebec Pension Plan Contributions as shown on Page 2 of the T1 General return and Page 1 of the T1 Special return. The amount is net after subtracting any refund of contributions.

**Unemployment Insurance Premiums (Item 36)** — This is the amount deducted for premiums paid for unemployment insurance and withheld by the employer less any overpayment of premiums to be refunded.

**Registered Pension Plan Contributions (Item 37)** — This shows the amount deducted from wages and salaries in respect of contributions to a registered pension plan. This amount is designated as “Registered pension plan contributions”.

**Retirement Savings Plan Premiums (Item 38)** — This shows the amount deducted from income in respect of premiums paid under a registered retirement savings plan. The amount is designated as “Registered retirement savings plan premiums”.

**Registered Home Ownership (Item 39)** — This is the amount claimed as a deduction for the “Registered home ownership savings plan contributions” area on Page 2 of the return. The special deduction known as R.H.O.S.P. “top-up” (equal to the unused portion of \$10,000 lifetime R.H.O.S.P. contribution if the taxfiler purchased or completed construction of a new home) is included in Item 53, “Other Deductions”.

**Interest, Dividends and Capital Gains Deduction (Item 40)** — This deduction is equal to the lesser of the eligible amount of interest, taxable dividend and capital gains income from Canadian sources (reported on Page 2 of the return) and \$1,000.

**Pension Income Deduction (Item 41)** — This deduction is equal to the lesser of the total of payments received from a pension plan (reported on Page 2 of the return) and \$1,000.

**Union and Professional Dues (Item 42)** — This includes claims made on the line “Annual union, professional or like dues” of the return.

**Education Deduction (Item 43)** — This deduction as claimed on Page 2 of the return is \$50 for each month during which a student was in full-time attendance at an educational institution, and may be claimed by the student and/or a supporting individual.

**Tuition Fees (Item 44)** — This is the amount claimed on this line on Page 2 of the return as a deduction. This deduction can be made by the student only. It cannot be transferred to a supporting individual.

**Child Care Expenses (Item 45)** — This is the amount of the claim for child care expenses as shown on Page 2 of the return. A further analysis of the item will be found in Table 15.

**Exemptions personnelles (Poste 34)** — Il s’agit du «Total exemptions personnelles» demandées à la Page 2 de la déclaration et qui représente l’ensemble des postes 29 à 33 inclusivement. Elles comprennent l’exemption de marié(e), l’exemption en raison d’âge, les exemptions pour des personnes à charge. Le total est établi proportionnellement à la période de résidence au Canada.

**Cotisations au RPC ou au RRQ (Poste 35)** — Il s’agit de la déduction admissible pour les cotisations versées au Régime des pensions du Canada ou au Régime de rentes du Québec, comme il est indiqué à la Page 2 de la déclaration T1 Générale et à la Page 1 de la déclaration T1 Spéciale. On obtient le montant après soustraction de tout remboursement de cotisations.

**Primes d’assurance-chômage (Poste 36)** — Il s’agit du montant déduit relativement aux primes versées pour l’assurance chômage et retenu par les employeurs, moins tout paiement trop de primes devant être remboursé.

**Cotisations à un régime enregistré de pensions (Poste 37)** — Fait voir le montant déduit des traitements et salaires comme contributions à un régime enregistré de pensions. Ce montant désigné sous le titre «Cotisations à un régime enregistré de pensions».

**Primes versées à un régime enregistré d’épargne-retraite (Poste 38)** — Fait voir le montant déduit du revenu pour les primes versées en vertu d’un régime enregistré d’épargne-retraite. Il s’inscrit à la ligne intitulée «Primes d’un régime enregistré d’épargne-retraite».

**Régime enregistré d’épargne-logement (Poste 39)** — Il s’agit du montant de la déduction demandée à la ligne «Contribution à un régime enregistré d’épargne-logement», à la Page 2 de la déclaration. La déduction spéciale appelée «déduction complémentaire» (soit la fraction inutilisée de la contribution limitative de 10 000 \$, la vie durant, dans un REEL si le contribuable a acheté un logement neuf ou en a terminé la construction) est comprise dans le poste 53, «Autres déductions».

**Déduction pour intérêts, dividendes et gains en capital (Poste 40)** — Cette déduction est égale au moins élevé des deux montants suivants: le montant admissible des intérêts, dividendes imposables et gains en capital de sources situées au Canada (déclaré à la Page 2 de la déclaration) ou 1 000 \$.

**Déduction relative au revenu de pensions (Poste 41)** — Cette déduction est égale au moins élevé des deux montants suivants: le total des paiements reçus d’un régime de pensions (déclaré à la Page 2 de la déclaration) ou 1 000 \$.

**Cotisations syndicales et professionnelles (Poste 42)** — Il s’agit des montants déduits à la ligne intitulée «Cotisations annuelles syndicales, professionnelles ou semblables» de la déclaration.

**Déduction relative aux études (Poste 43)** — Cette déduction mentionnée à la Page 2 de la déclaration est de 50 \$ pour chaque mois où un étudiant fréquentait à plein temps un établissement d’enseignement, et peut être demandée par l’étudiant et/ou par un particulier qui subvient à ses besoins.

**Frais de scolarité (Poste 44)** — Il s’agit du montant qui est déduit à cette ligne de la Page 2 de la déclaration. Cette déduction ne peut être faite que par l’étudiant et ne peut être transférée à un particulier qui subvient à ses besoins.

**Frais de garde d’enfants (Poste 45)** — Il s’agit du montant de la déduction pour frais de garde d’enfants figurant à la Page 2 de la déclaration. Une autre analyse de ce poste se trouve au tableau 15.



**Carrying Charges (Item 46)** — Carrying Charges includes the amount claimed for interest paid on money borrowed to earn investment income. This does not include any interest on loans taken out after November 12, 1981 to invest in a RRSP or a RPP on money borrowed and invested through an ISIP. Other carrying charges include fees for the management or safe custody of investments, safety deposit box charges, accounting fees for recording investment income and investment counsel fees. This item is claimed on Page 2 of the return in “Other Deductions”, and appears as the item “Total Carrying Charges” on Schedule 4. Prior to 1984 “Carrying Charges” was not a separate item in the 64 item tables but rather, was included in item 53 — “Other Deductions”.

**General Expense Allowance (Item 47)** — This deduction is 20 % of employment income up to a maximum of \$500 as reported on Page 1 of the return as “Employment expense deduction”. Commission salesmen who are employees and are claiming expenses other than travel expenses are not entitled to claim this deduction.

**Other Expenses of Employment (Item 48)** — This is the amount of “Other Allowable Expenses” claimed as a deduction from “Total employment earnings” on Page 1 of the return. Included are travelling costs, costs of tools, supplies, etc. incurred in the course of employment, costs of meals and lodgings in the case of transport employees, expenses incurred by salesmen earning commission income.

**Disability Deduction (Item 49)** — This \$2,480 claim applies to persons who are blind at any time during the year and persons confined to a bed or wheelchair for a substantial time each day during any 12 month period ending in the year or individuals who would be confined were it not for the use of devices to make themselves mobile. This deduction may be claimed by the disabled individual and/or a supporting individual.

**Medical Claims (Item 50)** — The actual claim under the heading “Allowable Portion of Medical Expenses” is reported on the return. This represents the total medical expenses less 3% of net income.

**Charitable Donations (Item 51)** — This is the total of the allowable claims for “Charitable Donations”. Charitable donations to a maximum of 20% of net income are an allowable deduction from net income if the claim is supported with receipts. Donations not allowed because of this limitation may be carried forward for up to five years.

**Eligible Deductions Transferred From Spouse (Item 52)** — This is the amount shown on Page 2 of the return as “Deductions transferred from spouse” as calculated on Schedule 2. The amount includes any age, disability, education, pension, or interest, dividends and capital gains deductions transferred from the taxpayer's spouse.

**Other Deductions (Item 53)** — This item includes amounts claimed on this line of Page 2 of the return, consisting of moving expenses, alimony payments, Canada Pension Plan contributions claimed in respect of personal employees of the taxpayer, H.O.S.P. “top-up” (equal to the unused portion of the

**Frais financiers (Poste 46)** — Les frais financiers comprennent le montant déduit en raison de l'intérêt payé sur l'argent emprunté pour produire un revenu de placements, à l'exception de l'intérêt sur des emprunts contractés après le 12 novembre 1981 pour investir dans un REER ou dans un REP ou encore sur l'argent emprunté et investi dans le cadre d'un RPTI. Entrent aussi dans les frais financiers les frais de gestion et de garde de placements, les frais de location de cases de coffre-fort, les frais de comptabilisation de revenus de placements et les honoraires de conseillers en placements. Le montant des frais financiers est déduit à la ligne «Autres déductions» de la Page 2 de la déclaration et est inscrit à la rubrique «Total des frais financiers» de l'annexe 4. Avant 1984, le tableau de 64 postes ne comportait pas de poste distinct pour les frais financiers, ceux-ci étant compris dans le poste 53, «Autres déductions».

**Déduction générale pour frais (Poste 47)** — Il s'agit de la déduction de 20 % du revenu d'emploi ou d'au plus 500 \$ qui est indiquée à la Page 1 de la déclaration à la rubrique «Déduction pour emploi». Les vendeurs à commission, qui sont des employés déduisant des dépenses autres que des frais de déplacement, ne peuvent pas bénéficier de cette déduction.

**Autres frais découlant d'un emploi (Poste 48)** — Il s'agit du montant des «Autres frais déductibles» déduits du «Total des gains provenant d'un emploi», à la page 1 de la déclaration. Les frais suivants sont également compris: frais de voyage, coût des outils, des fournitures, etc. engagés dans le cours de l'emploi, coût des repas et du logement dans le cas des employes de compagnies de transport, de même que les dépenses subies par les vendeurs à commission pour gagner leur revenu.

**Déduction pour invalidité (Poste 49)** — Cette déduction (2 480 \$) concerne les personnes atteintes de cécité à un moment quelconque pendant l'année et les personnes devant garder le lit ou demeurer dans un fauteuil roulant pendant la majeure partie de la journée au cours de toute période de 12 mois se terminant dans l'année ou les personnes qui, sans des appareils pour les rendre mobiles, devraient garder le lit ou demeurer dans un fauteuil roulant. Cette déduction peut être demandée par la personne handicapée et/ou un particulier qui subvient à ses besoins.

**Déduction pour frais médicaux (Poste 50)** — Le montant effectivement déduit à la rubrique «Tranche déductible des frais médicaux» est indiqué ici. Il correspond au total des frais médicaux moins 3 % du revenu net.

**Dons de charité (Poste 51)** — Il s'agit du total des montants déductibles au titre de «Dons de charité». Les dons de charité, jusqu'à concurrence de 20 % du revenu net, constituent une déduction admissible du revenu net s'ils sont appuyés de reçus. Les dons qui ne sont pas admis à cause de cette limite peuvent être reportés sur les cinq années suivantes.

**Déductions admissibles transférées d'un conjoint à l'autre (Poste 52)** — Il s'agit du montant indiqué à la rubrique «Déductions transférées d'un conjoint à l'autre» et de la Page 2 de la déclaration calculé à l'Annexe 2. Le montant comprend la déduction relative à l'âge, à l'invalidité, aux études, aux intérêts, dividendes et gains en capital, et au revenu tiré d'une pension, qui sont transférées entre conjoints.

**Autres déductions (Poste 53)** — Ce poste comprend les montants déduits à cette ligne de la Page 2 de la déclaration, c'est-à-dire, les frais de déménagement, les pensions alimentaires, les cotisations au Régime de pensions du Canada déduites pour des employés personnels d'un contribuable, la déduction complé-



\$10,000 lifetime R.H.O.S.P. contribution limit), investor's petroleum exploration expenses, and Canadian motion picture films and video tapes capital cost allowance claims and the net loss attributed to Multiple Unit Residential Buildings (MURBs). The amount also includes capital and non-capital business losses of other years, gifts to the crown, Unemployment Insurance benefit repayments, allowable business investment loss, Employee stock option deduction, Indexed Security Investment Plan — allowable capital losses from Page 2 of the return.

**Total Deductions (Item 54)** — This is the aggregate of Items 35 to 53 inclusive.

**Forward Averaging Elective Income Deduction (Item 55)** — Effective for 1982 and subsequent years, new forward averaging provisions permit qualifying taxpayers an election to spread eligible income received in the current year over future years when they may be in a lower tax bracket. It is not necessary to elect to forward average the full amount of the eligible income. However, the minimum amount of elective income is \$1,000. The amount of elective income is deducted in calculating the taxable income on Page 2 of the tax return. However, the taxpayer must pay federal and provincial forward averaging taxes on this amount which are included in the Net Federal (Item 58) and the Net Provincial (Item 59) Tax Payable respectively.

**Accumulated Forward Averaging Amount Withdrawal (Item 56)** — The accumulated forward averaging amount withdrawal is all or any portion of all amounts previously elected to forward average. The withdrawal amount is indexed to reflect changes in the Consumer Price Index for the year(s) in which the taxpayer elected. The amount the taxpayer elects to withdraw, shown on Page 2 of the return, is included in the taxable income and taxed at the normal rate for that year. However, the taxpayer is entitled to claim provincial and federal forward averaging tax credits.

**Taxable Income Assessed (Item 57)** — This is the amount taxable after deducting all exemptions and allowances, subtracting forward averaging elective income and adding accumulated forward averaging amount withdrawal. The income code used for the distribution by income classes is not based upon this figure but upon the total income assessed, Item 28.

**Net Federal Tax Payable (Item 58)** — This figure is the amount of Net Federal Income Tax Payable as computed by the Department which appears on Page 4 of the T1 General return and on Page 2 of the T1 Special return.

**Net Provincial Tax Payable (Item 59)** — This is the amount of Net Provincial Tax Payable as computed by the Department which appears as Net Provincial Tax Payable on Page 4 of the T1 General return and as Provincial Tax Payable on Page 2 of the T1 Special return. Persons resident on the 31st December, 1984, in a province other than Quebec are liable for Provincial Income Tax on income earned in the province of residence at the rate applicable for the province. Income earned in a province outside the province of residence is liable for Provincial Income Tax applicable to the province of residence, even if the province of residence is Quebec. These Provincial Income Taxes are collected by the

mentaire d'un REEL (soit la fraction inutilisée de la contribution maximale, pour la vie, de 10 000 \$ dans un REEL), les fractions d'exploration pétrolière des investisseurs, les déductions pour amortissement relatives aux films cinématographiques canadiens et aux enregistrements vidéo ainsi que la perte nette attribuée aux immeubles résidentiels à logements multiples (IRLM). Ce poste comprend aussi les pertes en capital et les pertes autres qu'en capital d'entreprise d'autres années, les dons à la Couronne, les remboursements de prestations d'assurance chômage, les pertes déductibles au titre de placements d'entreprise, la déduction relative aux options d'achat d'actions d'employés et les pertes en capital déductibles d'un régime de placements en titres indexés, selon la Page 2 de la déclaration.

**Total des déductions (Poste 54)** — Il s'agit du total des postes 35 à 53 inclusivement.

**Déduction relative au revenu étalé (Poste 55)** — Pour les années 1982 et suivantes, de nouvelles dispositions relatives à l'étalement du revenu permettent aux contribuables admissibles d'étaler le revenu admissible qu'ils ont reçu dans l'année courante sur les années à venir où ils pourraient être à un palier d'imposition inférieur. Ils ne sont pas tenus d'étaler tout le revenu admissible, mais ils doivent en étaler au moins 1 000 \$. Le montant du revenu étalé n'est pas inclus dans le calcul du revenu imposable effectué à la Page 2 de la déclaration d'impôt. Le déclarant doit toutefois payer des impôts fédéral et provincial sur le montant du revenu étalé, impôts qui sont inclus respectivement dans l'impôt fédéral net à payer (poste 58) et dans l'impôt provincial net à payer (poste 59).

**Retrait du montant d'étalement accumulé (Poste 56)** — Le retrait du montant d'étalement accumulé correspond à la totalité ou à une partie de tous les montants qui ont déjà été étalés. Ce montant de retrait est indexé pour tenir compte des changements dans l'indice des prix à la consommation pour les années pour lesquelles le déclarant a choisi d'étaler son revenu. Le montant que le déclarant choisi de retirer, qui figure à la Page 2 de la déclaration, est inclus dans le revenu imposable et imposé au taux normal en vigueur pour l'année du retrait. Le déclarant peut cependant se prévaloir des crédits provincial et fédéral d'impôt pour étalement du revenu.

**Revenu imposable établi (Poste 57)** — Il s'agit du montant imposable après soustraction de toutes les exemptions et déductions, après soustraction du revenu étalé et addition du retrait du montant d'étalement accumulé. Le code de revenu utilisé pour la répartition par catégorie de revenu ne se fonde pas sur ce chiffre, mais bien sur le revenu total établi, poste 28.

**Impôt fédéral net à payer (Poste 58)** — Il s'agit du montant d'impôt fédéral net sur le revenu à payer, calculé par le Ministère et qui figure à la Page 4 de la déclaration T1 Générale et à la Page 2 de la déclaration T1 Spéciale.

**Impôt provincial net à payer (Poste 59)** — Il s'agit du montant d'impôt provincial net à payer calculé par le Ministère qui figure comme impôt provincial net à payer à la Page 4 de la déclaration T1 Générale et comme impôt provincial à payer à la Page 2 de la déclaration T1 Spéciale. Les personnes, qui résidaient au 31 décembre 1984 dans une province autre que le Québec, sont assujetties à l'impôt provincial sur le revenu portant sur le revenu gagné dans la province de résidence et au taux qui s'applique dans cette province. Le revenu gagné dans une province autre que la province de résidence est assujéti à l'impôt provincial sur le revenu qui s'applique à la province de résidence, même si l



eral Government on behalf of agreeing provinces. The province of Quebec collects its own income tax.

**Net Federal Tax Payable (Item 60)** — This is the total of the amounts of Net Federal Tax Payable and Net Provincial Tax Payable. (Items 58 and 59).

**Basic Federal Tax (Item 61)** — This is the amount of the Basic Federal Tax appearing on Schedule 1 as calculated by the Department. It represents the Total Federal Income Tax on the taxable income plus any tax adjustments and less the dividend credit and the Scientific Research Tax Credit.

**Forward Averaging Tax Credit (Item 62)** — Item 62 represents the total of the federal and the provincial forward averaging credits which can be claimed in respect of the elective income brought back into income of the current year. The federal credit, in respect of the forward averaging tax paid at the time of election, is 34% of the accumulated forward amount withdrawn. The provincial credit is the amount of the federal credit multiplied by the basic provincial tax rate for the province of residence as of 31st December, 1984. This is so even if the province of residence is different from the one in which the original election was made.

**Dividend Tax Credit (Item 63)** — This is the amount computed allowable dividend tax credit, which is 22 2/3% of taxable amount of dividends from taxable Canadian corporations, not exceeding the total federal income tax after adjustments.

**Child Tax Credit (Item 64)** — This credit is available to all recipients of the Family Allowance. It is \$367 per eligible child reduced by 5% of family net income over \$26,330. Shown under heading is the total amount allowed for this credit. A further analysis of this credit is given in Tables 17 and 18.

### *1984 Rate Structure:*

The tax structure was revised in 1972 as a result of tax reform legislation with new personal exemptions and a new rate schedule being introduced. The old age security and social development tax were absorbed in the new rate schedule.

The 1984 rates of federal income tax will be found in Schedule reproduced in the "Facsimiles of 1984 Individual Income Tax Return Forms" at the front of this book.

The basic provincial and territorial rates as a percentage of Basic Federal Tax are as follows:

Newfoundland	60 %
Prince Edward Island	52.5%
Nova Scotia	56.5%
New Brunswick	58 %
Ontario	48 %
Manitoba	54 %
Saskatchewan	51 %
Alberta	43.5%
British Columbia	44 %
Northwest Territories	43 %
Yukon	45 %

province de résidence est le Québec. Ces impôts provinciaux sur le revenu sont perçus par le gouvernement fédéral au nom des provinces qui ont signé l'entente. La province de Québec perçoit son propre impôt sur le revenu.

**Total de l'impôt net à payer (Poste 60)** — Il s'agit du total des montants de l'«impôt fédéral net à payer» et de l'«impôt provincial net à payer». (Postes 58 et 59).

**Impôt fédéral de base (Poste 61)** — Il s'agit du montant d'impôt fédéral de base, indiqué à l'Annexe 1 et calculé par le Ministère. Il représente le total de l'impôt fédéral sur le revenu frappant le revenu imposable, plus tout rajustement d'impôt et moins le crédit d'impôt pour dividendes, et le crédit d'impôt pour la recherche scientifique.

**Crédit d'impôt pour étalement du revenu (Poste 62)** — Le poste 62 représente le total des crédits fédéral et provincial d'impôt pour étalement du revenu qui, eux, peuvent être demandés à l'égard du revenu étalé rajouté au revenu de l'année courante. Le crédit fédéral, relatif à l'impôt qui a été payé sur le revenu étalé au moment du choix, est de 34 % du retrait du montant d'étalement accumulé. Le crédit provincial correspond au crédit fédéral multiplié par le taux d'impôt provincial de base de la province de résidence au 31 décembre 1984 et ce, même si la province de résidence n'est pas la même que celle lorsque le premier choix a été exercé.

**Crédit d'impôt pour dividendes (Poste 63)** — Il s'agit du montant calculé à titre de crédit pour dividendes admissibles, qui est de 22 2/3 % de la fraction imposable des dividendes de corporations canadiennes imposables, ne dépassant pas le total de l'impôt fédéral sur le revenu après rajustements.

**Crédit d'impôt pour enfants (Poste 64)** — Ce crédit est offert à tous les bénéficiaires d'allocations familiales. Il est de 367 \$ par enfant admissible, moins 5 % de la fraction du revenu net familial en sus de 26 330 \$. Cette rubrique indique le montant total accordé pour ce crédit. Une autre analyse de ce crédit figure aux tableaux 17 et 18.

### *Taux de l'impôt de 1984:*

À la suite de la réforme fiscale, la structure de l'impôt a été révisée en 1972 de façon à prévoir de nouvelles exemptions personnelles et un nouveau barème de taux. L'impôt de sécurité de la vieillesse et l'impôt de progrès social ont été inclus dans le nouveau barème de taux.

Le taux de l'impôt fédéral sur le revenu pour 1984 figure à l'Annexe 1, à la rubrique «Fac-similés de formules de Déclarations d'impôt sur le revenu des particuliers de 1984» dans première partie de ce livre.

Les taux provinciaux et territoriaux de base, comme un pourcentage de l'impôt fédéral de base, sont:

Terre Neuve	60 %
Île-du-Prince-Édouard	52,5 %
Nouvelle-Écosse	56,5 %
Nouveau-Brunswick	58 %
Ontario	48 %
Manitoba	54 %
Saskatchewan	51 %
Alberta	43,5 %
Colombie-Britannique	44 %
Territoires du Nord-Ouest	43 %
Yukon	45 %

The Federal-Provincial Fiscal Arrangements Act continued in effect with provincial taxes calculated as a percentage of Basic Federal Tax. For those provinces which made agreements under the Federal-Provincial Fiscal Arrangements Act, and on whose behalf the federal government agreed to collect the provincial income tax, a provincial income tax was levied. No provincial tax was collected by the federal government on behalf of the Province of Quebec which collects its own income taxes. Individuals not resident in Canada are required to add a surtax equal to 47% of their "Reduced Basic Federal Tax" because they are not subject to provincial income tax.

La Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces a été maintenue en vigueur; les impôts provinciaux sont calculés comme pourcentage de l'impôt fédéral de base. Un impôt provincial sur le revenu a été institué par les provinces ayant conclu un accord en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces et pour le compte desquelles le gouvernement fédéral a accepté de percevoir l'impôt provincial sur le revenu. Aucun impôt provincial sur le revenu n'a été perçu par le gouvernement fédéral pour le compte de la province de Québec, puisqu'elle administre son propre régime de perception. Les particuliers résidant hors du Canada sont tenus d'ajouter une surtaxe égale à 47 % de l'«Impôt fédéral de base réduit» parce qu'ils sont exonérés de l'impôt provincial sur le revenu.



## Description of Basic Tables

### GENERAL NOTE:

To ensure the confidentiality of taxfilers, two conditions may be applied to taxation statistics:

(1) In all tables, breakdowns with less than ten taxfilers do not show any figures in that breakdown. These figures are, however, included in all sub-totals and overall totals.

(2) For tables in which all returns and taxable returns are analyzed separately (Basic Table 2, 2A, 3, 3A, 4, 4A, 6, 6A, 7, 8, 8A, 9, 9A), it is possible, by subtraction, to calculate the difference between all and taxable returns, namely, non-taxable returns. In cases where the subtraction would reveal less than ten, the number in the all returns table and in the taxable returns table is rounded to the nearest ten. The appropriate sub-total and overall total counts are also recomputed if required to prevent disclosure through subtraction. Corresponding dollar amounts are not changed for breakdowns where rounding was necessary.

Also, as mentioned in the "Note to Users", Total Income Assessed differs from Total Income on the T1 Return as specified in the description of Item 28. However, unless otherwise noted, the term Total Income is used throughout the publication to refer to Total Income Assessed. And, except where specified, this usage applies to any income class breakdowns in the tables.

### TABLE 1 – GENERAL STATEMENT BY PROVINCE OF TAXATION

This table consists of statistics on the major components of income and tax-related items by province. The figures for taxable and non-taxable returns are shown both separately and consolidated. *In this table, and only in this table, the allocation of returns by province or territory is on the basis of the province in which the residence of the taxfiler was located on 31st December 1984, as reported on the first page of the return except in the case of multiple jurisdiction returns (i.e. returns of businessmen and professionals who earn income in more than one province) which are handled in the same manner as returns in all other provincial tables. If the individual filing the return resided outside of Canada on 31st December, his return, in this table, has been included with "Non-residents". In all other provincial tables, the allocation is on the basis of the taxfiler's address at the time of filing. Total Income is equivalent to total income as defined by Item 28. The amounts of Federal Tax Payable, and Provincial Tax Payable, are as assessed.*

### TABLE 2 – ALL RETURNS BY INCOME CLASS

In this table all returns are classified according to the size of total income assessed as defined by Item 28. Under each income class heading there are two columns. The first column indicates the occurrence or number of all returns which had the item in question and the second column indicates the dollar amount

## Description des tableaux de base

### REMARQUE GÉNÉRALE:

Pour sauvegarder la nature confidentielle des renseignements sur les contribuables, deux conditions peuvent s'appliquer aux statistiques fiscales:

(1) Dans tous les tableaux, les subdivisions comptant moins de dix contribuables n'indiquent pas de données. Néanmoins, les données de ces subdivisions sont intégrées aux sommes partielles et aux totaux généraux.

(2) Dans les tableaux où toutes les déclarations et les déclarations imposables sont analysées séparément (tableaux de base 2, 2A, 3, 3A, 4, 4A, 6, 6A, 7, 8, 8A, 9, 9A), il est possible, en soustrayant, de calculer la différence entre le nombre total de déclarations et le nombre de déclarations imposables pour obtenir le nombre de déclarations non imposables. Dans les cas où la soustraction révèle moins de dix déclarations, le nombre indiqué dans le tableau de toutes les déclarations et dans le tableau des déclarations imposables est arrondi à la dizaine près. Les sommes partielles et les totaux généraux appropriés sont aussi recalculés, au besoin, pour empêcher la divulgation de renseignements par soustraction. Les montants correspondants ne sont pas modifiés dans le cas des subdivisions où il a fallu arrondir.

Aussi, comme il est mentionné à la rubrique «À tous nos lecteurs,» le revenu total établi diffère du revenu total dans la déclaration T1, comme il est précisé dans la description du poste 28. Toutefois, sauf indication contraire, l'expression Revenu total utilisée dans toute la publication indique le revenu total établi. Et, sauf indication contraire, cet usage s'applique à toutes les catégories de revenu indiquées dans les tableaux.

### TABLEAU 1 – ÉTAT GÉNÉRAL PAR PROVINCE D'IMPOSITION

Ce tableau renferme des statistiques par province, sur les principaux éléments de revenu et de postes liés à l'impôt. Les statistiques sur les déclarations imposables et les déclarations non imposables sont données à la fois séparément et globalement. *Ce n'est que dans ce tableau que la répartition des déclarations par province ou territoire se fonde sur la province ou le territoire de résidence du déclarant au 31 décembre 1984, indiqué à la première page de sa déclaration; cependant, il y a exception pour les déclarations à administrations multiples (par ex., les déclarations des personnes d'affaires et des membres de professions libérales gagnant leur revenu dans plus d'une province) qui sont traitées comme les déclarations dans tous les autres tableaux provinciaux. Si le contribuable résidait à l'extérieur du Canada au 31 décembre, sa déclaration a été attribuée, dans ce tableau, à la colonne «Non-résidents». Dans tous les autres tableaux qui font état de données par province, la répartition est faite d'après l'adresse du déclarant au moment où ce dernier a produit sa déclaration. Le revenu total équivant au revenu total établi selon la définition du poste 28. Les montants d'«impôt fédéral à payer» et d'«impôt provincial à payer» correspondent aux cotisations établies.*

### TABLEAU 2 – TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

Dans ce tableau, toutes les déclarations sont classées d'après l'importance du revenu total établi selon la définition du poste 28. Chaque rubrique de catégorie de revenu comprend deux colonnes: la première indique le nombre de déclarations faisant état du poste en question et la seconde, le montant en dollars se

involved for the tax returns in the income class. Each income class contains returns with total income starting at the lower limit of the income range up to but not including the upper limit of the range. For example, the income class marked \$1,500 to \$2,000 includes all returns with total incomes of \$1,500 or more up to but not including incomes of \$2,000. Some returns with less than \$3,500 income are taxable which requires an explanation since normally the exemptions are at least \$3,960. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they earned during their period of residence in Canada with their exemptions prorated to the same period; (3) certain individuals who in 1984 elected to withdraw all or any portion of the amount they had elected to forward average in a previous year. This amount is not included in the total income but added to the taxable income and taxed at the normal rate for the 1984 taxation year. However, the taxfiler is entitled to the federal and provincial forward averaging tax credits for the 1984 taxation year; and (4) certain returns which are taxable only in respect of lump sum pension payments which are excluded from the total income under transitional provisions of the Act. No taxable income is reported on such returns and the exemptions may exceed the total income recorded. A small portion of returns in the higher income classes may be classified as non-taxable. This can arise because of large deductions which may offset the current year's income. The most common of these include carrying charges, dividend and foreign tax credits, business or farm losses of earlier years, large charitable donations and allowable deductions from investment income. For similar data on taxable returns only, see Table 2A.

**TABLE 2A — TAXABLE RETURNS BY INCOME CLASS**

In this table taxable returns are classified according to the size of total income assessed as defined by Item 28. The definition of table content is as described for Table 2 which analyzes all returns. Beginning with the 1984 tax year, total income classes up to \$4,500 have been compressed in the publication. However, they are still available in unpublished form.

**TABLE 3 — ALL RETURNS BY OCCUPATION**

In this table all returns are classified according to occupation. *Under each occupation group heading there are two columns: number and amount as described in Table 2. This classification is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed.* This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform.

rapportant aux déclarations d'impôt de cette catégorie de revenu. Dans chaque catégorie de revenu, le montant du revenu total commence à la limite inférieure du palier de revenu minimum et n'atteint pas la limite supérieure. La catégorie de 1 500 \$ à 2 000 \$, par exemple, comprend toutes les déclarations indiquant un revenu total de 1 500 \$ à 2 000 \$ exclusivement. Certaines déclarations qui font état d'un revenu inférieur à 3 500 \$ sont imposables; il faut en expliquer la raison, puisque normalement les exemptions s'élèvent à au moins 3 960 \$. Voici les cas où cela se produit: (1) certains non-résidents du Canada produisent une déclaration à l'égard du revenu gagné au Canada et n'ont pas droit aux exemptions personnelles; (2) les particuliers qui résident au Canada pendant seulement une partie de l'année d'imposition et qui sont imposés sur le revenu gagné pendant qu'ils résidaient au Canada doivent calculer au prorata leurs exemptions pour la même période; (3) certains particuliers qui, en 1984, ont choisi de retirer la totalité ou une partie du montant qu'ils avaient choisi d'étaler dans une année antérieure. Ce montant n'est pas compté dans le revenu total, mais rajouté au revenu imposable et imposé au taux normal en vigueur pour l'année d'imposition 1984. Cependant, le déclarant a droit à des crédits fédéral et provincial pour étalement du revenu pour l'année d'imposition 1984; et (4) certains contribuables ne sont imposés que sur les paiements forfaitaires de pension qui sont exclus du revenu total en vertu des dispositions transitoires de la Loi. Aucun revenu imposable n'est indiqué dans ces déclarations et les exemptions peuvent être supérieures au revenu total déclaré. Une faible proportion des déclarations comprises dans les catégories de revenu plus élevé peuvent être classées comme non imposables. Cela se produit lorsque de grosses déductions réduisent le revenu de l'année courante. Les frais financiers, les crédits pour dividendes et pour impôts étrangers, les pertes commerciales ou agricoles d'années antérieures, les gros dons de charité et les déductions admissibles du revenu de placement sont les déductions qui entrent le plus souvent en ligne de compte. Pour des données semblables sur les déclarations imposables seulement, se reporter au tableau 2A.

**TABLEAU 2A — DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU**

Dans ce tableau, les déclarations imposables sont classées selon l'importance du revenu total établi selon la définition du poste 28. Le contenu de ce tableau est le même que pour le tableau 2 qui, lui, analyse toutes les déclarations. Pour les années d'imposition 1984 et suivantes, les catégories de revenu total de 1 à 4 500 \$ sont présentées sous forme condensée dans la présente publication. Toutefois, il est possible d'en obtenir le détail sur demande.

**TABLEAU 3 — TOUTES LES DÉCLARATIONS SELON L'OCCUPATION**

Dans ce tableau, toutes les déclarations sont classées selon l'occupation du contribuable. *Chaque rubrique de groupe d'occupation comprend deux colonnes: la première indique le nombre de déclarations et la seconde le montant en dollars, comme c'est le cas au tableau 2. Le classement se fonde principalement sur la façon dont le contribuable gagne son revenu plutôt que sur le genre de travail qu'il exerce.* Nous avons choisi ce genre de classement, car, à notre avis, la source de revenu est une méthode systématique et uniforme de classement, alors que la description que font plusieurs particuliers de leur travail ne l'est pas.



Professionals as classified here are *self-employed persons with professional fees as their principal source of income*. Professionals earning the major part of their income in the form of salary are classified as employees. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The classification "Other professionals" includes such professionals as nurses, physiotherapists, osteopaths, chiropractors, surveyors, veterinarians, computer specialties and tax consultants. The large employee class has been subdivided according to whether the taxfiler is employed by a business, an institution or a school, a federal or a provincial crown corporation or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere, are shown as "unclassified employees". The classification "Teachers and professors" excludes non-teaching employees of schools and colleges. The classification "Salesmen" includes only those reporting "Commission Income from Self-Employment" as their principal source of income. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. Individuals who derive the bulk of their income from the rental of real estate are shown as "property owners". Included in "Unclassified" are those whose principal source of income is alimony or certain miscellaneous types of incomes such as hunters, trappers and guides. For similar data on taxable returns only, see Table 3A.

**TABLE 3A — TAXABLE RETURNS BY OCCUPATION**

In this table taxable returns are classified according to occupation. The definition of table content is as described for Table 3 which analyzes all returns.

**TABLE 4 — ALL RETURNS BY AGE AND SEX**

In this table all returns are classified by sex within age groups. Under each sex category within an age group there are two columns: number and amount as described in Table 2. Age and sex are derived from information on the first page of the return. Returns with sex not reported and indeterminable are classified as male. Returns with no reported date of birth are not analyzed separately but are included in the Grand Total column. Beginning with the 1984 tax year, the "65 & over" age group has been split into 2 age groups: "65-69" and "70 & over". For similar data on taxable returns only, see Table 4A. A more detailed age analysis is shown in Tables 9 and 9A.

Les membres de professions libérales dont il est question ici sont des travailleurs indépendants dont la principale source de revenu consiste en des honoraires professionnels. Les membres de professions libérales qui gagnent la plus grande partie de leur revenu sous forme d'un salaire font partie de la catégorie des employés. Ainsi, il est probable que le nombre de médecins, avocats, etc. indiqué dans ce tableau soit moindre que le nombre indiqué dans les répertoires de professions. La catégorie «Autres professions libérales» comprend les infirmières, physiothérapeutes, ostéopathes, chiropraticiens, arpenteurs, vétérinaires, informaticiens, et fiscalistes. La vaste catégorie des employés a été subdivisée, selon que le déclarant est employé d'une entreprise, d'une institution ou école, d'une société de la Couronne fédérale ou provinciale ou d'un organisme gouvernemental quelconque. Les personnes travaillant pour des particuliers ou des agriculteurs, de même que les employés ne pouvant être inclus dans une autre catégorie, figurent parmi les «Employés non classés». La catégorie «Instituteurs et professeurs» ne comprend pas le personnel non enseignant des écoles et collèges. La catégorie des vendeurs ne comprend que les personnes qui déclarent un revenu de commissions d'un travail indépendant comme principale source de revenu. Les propriétaires ou associés d'entreprises, ayant des employés ou non, sont subdivisés selon le genre d'entreprise. Un propriétaire qui exploite deux différents genres d'entreprises est classé selon l'entreprise qui lui rapporte le revenu brut le plus élevé. Les particuliers dont le revenu provient surtout de la location de biens immobiliers sont regroupés sous le titre «Propriétaires d'immeubles». La catégorie «Non classés» comprend les contribuables dont la principale source de revenu est une pension alimentaire, ou ceux qui touchent divers genres de revenu notamment, les chasseurs, les trappeurs et les guides. Pour des données semblables sur les déclarations imposables seulement, se reporter au tableau 3A.

**TABLEAU 3A — DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION**

Dans ce tableau, les déclarations imposables sont classées selon l'occupation du contribuable. Le contenu de ce tableau est le même que pour le tableau 3 qui, lui, analyse toutes les déclarations.

**TABLEAU 4 — TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE**

Dans ce tableau, toutes les déclarations sont classées par groupes d'âge, selon le sexe. Chaque catégorie de sexe, dans un groupe d'âge donné, renferme deux colonnes: le nombre de déclarations et les montants dont elles font état, conformément à la description du tableau 2. Les données sur l'âge et le sexe sont tirées des renseignements qui figurent à la première page de la déclaration. Les déclarations qui ne renferment aucune donnée sur le sexe et pour lesquelles il est impossible de déterminer le sexe sont indiquées à la catégorie «Hommes». Les déclarations qui ne renferment aucune date de naissance ne sont pas analysées séparément, mais elles sont comprises dans la colonne du total global. Pour les années d'imposition 1984 et suivantes, le groupe d'âge «65 et plus» a été divisé en deux groupes, soit «65-69» et «70 et plus». Pour les données semblables sur les déclarations imposables seulement, se reporter au tableau 4A. Les tableaux 9 et 9A donnent une analyse plus détaillée selon l'âge.



**TABLE 4A – TAXABLE RETURNS BY AGE AND SEX**

In this table taxable returns are classified by sex within age groups. The definition of table content is as described for Table 4 which analyzes all returns.

**TABLE 5 – ALL RETURNS BY CITY OR PLACE OF RESIDENCE**

In this table, returns are classified according to the mailing address on the return at the time of filing. Taxable returns and all returns are presented in alternate columns. Eighty-eight major cities and towns have been selected for this table in accordance with definitions employed in the 1981 Census. Provincial, territorial and outside Canada totals are provided as well. If a taxfiler's return was completed by a firm involved in tax discounting, the mailing address on the return may be the address of the firm instead of the taxfiler's. This is the case with several firms which re-label discounted returns in order to indicate where the Department should send the refund cheques. In some cases, the address of the discounting firm is significantly different from the taxpayer's address.

Beginning with the 1984 Edition, metropolitan areas are no longer being represented in this table in order to achieve consistency of locality definition throughout the publication.

This detailed analysis is only available for those cities in each province which are shown in the table. Where taxfilers reside outside the cities selected for this table, they have been included under the caption "Other Areas" within the province concerned.

Some Net Provincial Tax Payable is shown for residents of the Province of Quebec, even though the federal government does not collect provincial income tax on behalf of this province. These amounts represent tax collected on income earned in other provinces.

It should be noted that these statistics have been compiled from a sample of returns. Therefore, there will be some differences between this data and information tabulated in Summary Table 1 and those in Part 2, since the latter are compiled from our universe taxfiler master computer file.

**TABLE 6 – ALL RETURNS BY MARITAL STATUS AND NUMBER OF DEPENDANTS**

In this table all returns are classified according to the number of dependants within actual marital status. Under each class of number of dependants within a marital status category there are two columns: number and amount as described in Table 2. Actual marital status is derived from information on the first page of the return. There are some married tax filers whose incomes are less than the amount of the exemption allowed for a married person. These are persons whose spouses received income in excess of \$490 but not over \$3,960. The result is a reduced married exemption. The number of dependants reflects the number of wholly dependent children and other dependants claimed for exemptions. However the number does not include spouses or dependants claimed in order to establish married or

**TABLEAU 4A – DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE**

Dans ce tableau, les déclarations imposables sont classées par groupes d'âge, selon le sexe. Le contenu de ce tableau est le même que pour le tableau 4 qui, lui, analyse toutes les déclarations.

**TABLEAU 5 – TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE**

Dans ce tableau, les déclarations sont classées d'après l'adresse postale qui est indiquée sur la déclaration. Les déclarations imposables et toutes les déclarations sont présentées dans deux colonnes adjacentes. Ce tableau renferme des statistiques pour 88 villes principales qui ont été choisies en conformité avec les définitions utilisées dans le recensement de 1981. Les totaux pour les provinces, les territoires et l'extérieur du Canada sont aussi présentés. Si la déclaration d'un contribuable a été remplie par une entreprise qui offre l'achat de remboursement d'impôt, il est possible que l'adresse postale de la déclaration soit celle de l'entreprise plutôt que celle du contribuable. Ceci se produit avec plusieurs entreprises qui substituent l'adresse des déclarations escomptées par la leur afin d'indiquer l'endroit où le ministre doit poster le chèque de remboursement. Dans certains cas, l'adresse de l'entreprise diffère considérablement de celle du contribuable.

À compter de l'édition de 1984, les régions métropolitaines ne sont plus représentées dans ce tableau afin que les définitions de localité utilisées soient uniformes partout dans la publication.

Seul un certain nombre de villes dans chaque province ont fait l'objet d'une telle analyse détaillée. Les contribuables qui résident ailleurs que dans les villes mentionnées dans ce tableau sont regroupés à la rubrique «Autres endroits» de la province en question.

Ce tableau indique des montants d'«impôt provincial net payé» par des résidents de la province de Québec, bien que le gouvernement fédéral ne perçoive pas l'impôt provincial sur le revenu pour le compte de cette province. Ces montants représentent l'impôt perçu sur le revenu gagné dans d'autres provinces.

Il est à noter que ces données sont tirées d'un échantillon. Ainsi, on remarquera certaines différences entre ces données et l'information provenant du tableau récapitulatif 1 et des tableaux de la partie 2 puisque ces derniers découlent de notre fichier informatique comprenant tous les contribuables.

**TABLEAU 6 – TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL ET LE NOMBRE DE PERSONNES À CHARGE**

Ce tableau classe toutes les déclarations selon l'état civil puis, pour chaque état civil, selon le nombre de personnes à charge. Ces dernières catégories comptent chacune deux colonnes, l'une qui fait état du nombre de déclarations et l'autre, du montant qui s'y rapporte, comme il est indiqué dans la description du Tableau 2. Les données sur l'état civil sont tirées de la première page de la déclaration. Certains déclarants ont un revenu inférieur au montant de l'exemption qui est accordée pour une personne mariée. Il s'agit de personnes dont le conjoint a un revenu qui est supérieur à 490 \$ sans dépasser 3 960 \$. Pour ces déclarants, l'exemption de marié(e) est réduite. Le nombre de personnes à charge comprend le nombre d'enfants entièrement à charge et des autres personnes à charge pour lesquelles des exemptions



equivalent exemptions. For similar data on taxable returns only, see table 6A.

It should be noted that the three tables — All Returns by Marital Status, Dependants and Income, Taxable Returns by Marital Status, Dependants and Income and All Returns by Marital Status, Sex and Income — which appeared as Tables 6, 6A and 6B in previous editions have been omitted from the publication. They are, however, still available in unpublished form.

#### **TABLE 6A — TAXABLE RETURNS BY MARITAL STATUS AND NUMBER OF DEPENDANTS**

In this table taxable returns are classified according to the number of dependants within actual marital status. The definition of table content is as described for Table 6 which analyzes all returns.

#### **TABLE 7 — ALL RETURNS BY PROVINCE AND INCOME CLASS**

In this table the taxable returns and all returns for each province have been distributed by total income class based on total income assessed as defined by Item 28. Allocation to a province is based on the taxfiler's address at the time of filing as reported on the first page of the tax return.

#### **TABLE 8 — ALL RETURNS BY PROVINCE AND OCCUPATION**

In this table all returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxfiler's address at the time of filing. The definitions of occupational groups are the same as those of Table 3. Total Income is equivalent to total income assessed as defined by Item 28. For similar data on taxable returns only see Table 8A.

#### **TABLE 8A — TAXABLE RETURNS BY PROVINCE AND OCCUPATION**

In this table the taxable returns for a province have been distributed by occupational class. The definition of table content is as described for Table 8 which analyzes all returns.

#### **TABLE 9 — ALL RETURNS BY PROVINCE AND AGE**

In this table all returns both taxable and non-taxable are arranged by the province of residence at the time of filing. Age is derived from date of birth on the first page of the return. Within each province, age breakdown is presented, beginning with "under 18" and running to "over 75", with a separate group for those whose age was unstated. Those living outside one of the ten provinces are included in the total columns for Canada. Total

sont demandées. Toutefois, ce nombre ne comprend pas les conjoints ou les personnes à charge pour lesquels une exemption est demandée dans le cadre de l'exemption de marié(e) ou de l'équivalent de l'exemption de marié(e). Le tableau 6A présente des données similaires sur les déclarations imposables seulement.

À remarquer que les trois tableaux suivants: «Toutes les déclarations selon l'état civil, les personnes à charge et le revenu», «Déclarations imposables selon l'état civil, les personnes à charge et le revenu» et «Toutes les déclarations selon l'état civil, le sexe et le revenu» qui constituaient respectivement les tableaux 6, 6A et 6B des éditions antérieures n'apparaissent plus dans la présente édition. Toutefois, on peut les obtenir sur demande.

#### **TABLEAU 6A — DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL ET LE NOMBRE DE PERSONNES À CHARGE**

Ce tableau classe les déclarations imposables selon l'état civil puis, pour chaque état civil, selon le nombre de personnes à charge. Pour des explications sur ce tableau, se reporter à la description du tableau 6 qui analyse toutes les déclarations.

#### **TABLEAU 7 — TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU**

Dans ce tableau, les déclarations imposables et toutes les déclarations de chaque province sont classées par catégorie du revenu total, d'après le revenu total établi selon la définition du poste 28. Le classement se fonde sur l'adresse du déclarant au moment de la production qui figure à la première page de sa déclaration d'impôt.

#### **TABLEAU 8 — TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION**

Dans ce tableau, toutes les déclarations de chaque province sont classées par catégorie d'occupation. L'adresse du contribuable lors de la production de sa déclaration détermine l'attribution faite à chaque province. Les groupes d'occupation sont définis au tableau 3. Le revenu total équivaut au revenu total établi selon la définition du poste 28. Le tableau 8A renferme des données semblables sur les déclarations imposables seulement.

#### **TABLEAU 8A — DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION**

Dans ce tableau, les déclarations imposables de chaque province sont classées par catégorie d'occupation. Le contenu de ce tableau est le même que pour le tableau 8 qui, lui, analyse toutes les déclarations.

#### **TABLEAU 9 — TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'ÂGE**

Dans ce tableau, toutes les déclarations, imposables et non imposables, sont classées selon la province de résidence du déclarant lors de la production de sa déclaration. Les données sur l'âge sont tirées de la section de la date de naissance sur la première page de la déclaration. Pour chaque province, les données sont classées selon l'âge des contribuables, à partir des «Moins de 18 ans» jusqu'aux «Plus de 75 ans»; un groupe

Income is equivalent to total income assessed as defined by Item 28. For similar data on taxable returns only see Table 9A.

**TABLE 9A – TAXABLE RETURNS BY PROVINCE AND AGE**

In this table the taxable returns are arranged by the province of residence. The content of this table is as defined in Table 9 which analyzes all returns.

**TABLE 10 – ALL RETURNS BY AGE, SEX AND INCOME CLASS**

This table shows, for each of twelve age groups and for the total, the numbers and incomes for each sex distributed by income class based on total income assessed as defined by Item 28 for taxable returns and for all returns. "All returns" combines the figures for taxable and non-taxable returns.

**TABLE 11 – ALL RETURNS BY AGE, SEX AND OCCUPATION**

This table shows for each of twelve age groups and for the total, the numbers and the incomes received by each sex in the major occupational groups. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3. Total Income is equivalent to total income assessed as defined by Item 28.

**TABLE 12 – ALL RETURNS BY OCCUPATION AND INCOME CLASS**

This table shows the distribution of taxable returns and all returns for each of thirty-seven occupational groups by ranges of total income assessed as defined by Item 28. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3.

**TABLE 13 – DISTRIBUTION OF GROSS AND NET INCOME AND CAPITAL COST ALLOWANCE BY PROVINCE**

This table shows the amount of gross income reported by taxpayers and its relation to the net income reported in the tax returns.

Where the return is for a partner in a business or other type of enterprise, the partner's percentage share of the net income was recorded, and the corresponding share of the gross income of the partnership was used in compiling this table. In some instances the gross income was not obtainable but in each case the net was extracted and identified as a "net", for which the corresponding gross was not available. However, in the cases where the capital

distinct renferme les données sur les déclarants dont l'âge n'est pas précisé. Les déclarants qui ne vivent pas dans l'une des dix provinces sont inclus dans la colonne du total pour le Canada. Le revenu total équivaut au revenu total établi selon la définition du poste 28. Le tableau 9A renferme des données semblables sur les déclarations imposables seulement.

**TABLEAU 9A – DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'ÂGE**

Dans ce tableau, toutes les déclarations imposables sont classées selon la province de résidence. Le contenu de ce tableau est le même que pour le tableau 9 qui, lui, analyse toutes les déclarations.

**TABLEAU 10 – TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LA CATÉGORIE DE REVENU**

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble de ces groupes, le nombre de déclarations ainsi que le montant des revenus dont elles font état, selon le sexe et la catégorie de revenu, d'après le revenu total établi selon la définition du poste 28 pour les déclarations imposables et pour toutes les déclarations. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables.

**TABLEAU 11 – TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET L'OCCUPATION**

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble de ces groupes, le nombre de déclarations et le montant des revenus dont elles font état, selon le sexe et les principales catégories d'occupation. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes d'occupation ont la même définition que pour le tableau 3. Le revenu total équivaut au revenu total établi selon la définition du poste 28.

**TABLEAU 12 – TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LA CATÉGORIE DE REVENU**

Ce tableau donne une répartition des déclarations imposables et de toutes les déclarations pour chacun des trente-sept groupes d'occupation selon les paliers de revenu total établi selon la définition du poste 28. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes d'occupation ont la même définition que pour le tableau 3.

**TABLEAU 13 – RÉPARTITION DU REVENU BRUT ET NET ET DE LA DÉDUCTION POUR AMORTISSEMENT PAR PROVINCE**

Ce tableau indique le montant de revenu brut que déclarent les contribuables et le rapport qui existe entre celui-ci et le revenu net figurant dans les déclarations.

Lorsqu'il s'agit de la déclaration d'un associé dans une entreprise commerciale ou dans un autre genre d'entreprise, la part de revenu net de l'associé a été compilée, et la fraction correspondante du revenu brut de la société de personnes a été incluse dans les calculs dont fait état ce tableau. Dans certains cas, il a été impossible d'obtenir le montant de revenu brut. Le revenu net a quand même été calculé et désigné comme revenu «net» pour



cost allowance was reported the gross was estimated to be the sum of the net income and the capital cost allowance. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross.

The amount of capital cost allowance as specified in the Capital Cost Allowance schedule (Schedule 8) under the heading "Capital Cost Allowance for 1984", column 9, and, for farmers or fishermen, the total of the entries in column 6 of the separate schedule, has been accumulated and shown for each province and for each type of income in this table.

As in the case of the gross income, the reported capital cost allowance is increased by an inflation factor to compensate for figures not originally available. The capital cost allowance attributed to a partner is the total of the partner's claim in wholly owned assets, plus his share in the claim of the partnership.

Both taxable and non-taxable returns are included in this table. Returns with addresses outside Canada are included in the totals for Canada.

**TABLE 14 – ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASS**

In this table all returns taxable and non-taxable are distributed by income classes based on total income assessed as defined by Item 28 and allowed personal exemptions and the incomes of spouse and dependants are analyzed. The data have been tabulated from the "Claim for Personal Exemptions" on Page 2 of the return and also from the "Additional Personal Exemptions" on Schedule 6.

The items tabulated here have already been defined in the description of items 29 to 33 and items 43 and 48 earlier in the text. The following additional notes cover the treatment of personal exemptions in this table:

Non-residents and certain others not entitled to claim personal exemptions are excluded. Only those taxed as single and claiming the basic personal exemption are counted under the heading "Single – Basic Personal Exemption". Those claiming Age and Disability Exemptions are also included in the counts under either Single or Married or Equivalent Exemptions. Income of dependants are recorded only to a maximum of 5 dependants; if there are more than 5, the five largest incomes are recorded.

Persons claiming exemptions for wholly dependent children are dealt with separately under the \$710 and \$1,360 claims and these in turn are subdivided into those claiming the maximum or the reduced exemption. The \$710 exemption is reduced if the dependant earns in excess of \$2,540 and the \$1,360 exemption is reduced if the dependant, 18 or older, earns in excess of \$2,600. The number of returns claiming from one to 6 or more

lequel le revenu brut correspondant ne pouvait être obtenu. Cependant, dans les cas où une déduction pour amortissement a été demandée, le revenu brut est tenu comme le total du revenu net et de la déduction pour amortissement. Dans le calcul définitif, on a augmenté le montant du revenu brut pour tenir compte des chiffres qui n'avaient pu être obtenus à l'origine. Le pourcentage de cette augmentation a été calculé de la façon suivante: pour chaque genre de revenu donné, on a établi le rapport entre le revenu brut et le revenu net dans une même province; le revenu net auquel ne correspond aucun revenu brut a ensuite été augmenté selon le rapport obtenu, afin d'en arriver au revenu brut non déclaré.

Dans ce tableau, on a réuni et réparti par province et par catégorie de revenu le montant de la déduction pour amortissement, indiqué à la colonne 9 «Déduction pour amortissement de 1984», de l'annexe 8 et, dans le cas des agriculteurs et des pêcheurs, le total des montants figurant à la colonne 6 de l'annexe distincte.

Comme dans le cas du revenu brut, la déduction pour amortissement est rajustée selon un coefficient d'inflation afin de tenir compte des chiffres ne pouvant être obtenus à l'origine. La déduction pour amortissement attribuée à un associé correspond au total de la déduction de l'associé à l'égard des biens détenus en propriété exclusive plus sa part de la déduction relative à la société de personnes.

Ce tableau tient compte des déclarations imposables et non imposables. Les déclarations portant une adresse à l'extérieur du Canada sont comprises dans les totaux pour le Canada.

**TABLEAU 14 – TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LA CATÉGORIE DE REVENU**

Dans ce tableau, toutes les déclarations imposables et non imposables sont classées selon les catégories de revenu, d'après le revenu total établi selon la définition du poste 28, et les exemptions personnelles admises. On y retrouve une analyse des revenus du conjoint et des personnes à charge. Les données ont été tirées de la section «Demande d'exemptions personnelles» à la Page 2 de la déclaration et de l'annexe 6 «Exemptions personnelles supplémentaires».

Les définitions des postes qui y sont analysés correspondent à celles des postes 29 à 33 et des postes 43 et 48 dans le présent texte. Les commentaires additionnels qui suivent expliquent comment les exemptions personnelles ont été traitées dans ce tableau.

Les non-résidents et certaines autres personnes n'ayant pas droit aux exemptions personnelles sont exclus. Seules les personnes imposées comme célibataires qui demandent l'exemption personnelle de base sont groupées sous la rubrique «Célibataire – Exemption personnelle de base». Les personnes qui demandent l'exemption en raison d'âge ou la déduction pour invalidité sont comprises à la rubrique «Célibataire» ou «Exemption de marié(e) ou l'équivalent». Les revenus des personnes à charge, jusqu'à concurrence de 5, y sont inscrits; s'il y en a plus de 5, seuls les cinq revenus les plus élevés entrent en ligne de compte.

Les demandes d'exemption pour des enfants entièrement à charge sont divisées en deux catégories distinctes de 710 \$ et de 1 360 \$, subdivisées en deux autres catégories, les demandes d'exemption maximale et les demandes d'exemption réduite. L'exemption de 710 \$ est réduite si le revenu de la personne à charge dépasse 2 540 \$ et l'exemption de 1 360 \$ l'est si le revenu de la personne à charge, âgée de 18 ans ou plus, est



wholly dependent children is tabulated and placed in the second final column. From this amount the total number of dependants is tabulated and shown in the final column.

Persons claiming exemptions for other dependants are dealt with separately under the \$710 (maximum or reduced) and \$1,360 (maximum or reduced) claims.

**TABLE 15 — ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES**

In this table taxable returns and all returns with allowed child care expenses in Schedule 5 are distributed by income class, based on total income assessed as defined by Item 28.

Beginning with the 1983 tax year, this table is subdivided by "Male" and by "Female". For 1982 and prior tax years, this table was subdivided by "Working Mother" and by "Father". The subdivision of the table was changed due to the replacement of the concept of "Working Mother" and "Father" in Schedule 5 to that of "Supporting Person". It should be noted that returns with sex not reported and indeterminable are classified as "Male".

In each class the number of children claimed, total payments for care and allowable deductions for child care expenses are shown. Also shown are the number of taxpayers with allowed deductions under Limitation A, B, C or allowed the total amount of payments as described in Schedule 5.

**TABLE 16 — ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES**

This table analyzes the principal sources of capital gain or loss as reported in Schedule 3, "Summary of Dispositions of Capital Property". The number and amount of net gain and the number and amount of net loss reported on the three major items — shares, real estate and bonds or other properties — are distributed by total income class based on total income assessed as defined by Item 28 and broad occupation class. The remaining three items — information slips, personal use property and listed personal property — are here combined under the heading "All Other Gains or Losses". The number and amount of net gain or net loss from all sources are shown under the heading "Total Capital Gain or Loss from All Sources". The figures present in these columns represent the reported cumulative values by taxpayers and, hence, the addition of the four previous columns of either net gains or net losses will not result in these totals. Beginning with the 1984 tax year, the total amounts of prior years' (1983) reserve allowed and current year (1984) reserve are shown.

supérieur à 2 600 \$. Le nombre de déclarations faisant état de demandes d'exemption pour 1 à 6 enfants ou plus entièrement à charge est calculé et figure dans l'avant-dernière colonne. Le nombre total de personnes à charge est ensuite calculé et indiqué dans la dernière colonne.

Les demandes d'exemptions pour autres personnes à charge sont divisées en deux catégories distinctes de 710 \$ (exemption maximale ou réduite) et de 1 360 \$ (exemption maximale ou réduite).

**TABLEAU 15 — TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMIS**

Ce tableau indique, selon la catégorie de revenu, d'après le revenu total établi selon la définition du poste 28, le nombre de déclarations imposables et de toutes les déclarations qui font état, à l'annexe 5, de frais de garde d'enfants.

À compter de l'année d'imposition 1983, ce tableau est divisé en catégorie d'«Hommes» et de «Femmes». Pour les années d'imposition 1982, et précédentes, le tableau était divisé en catégorie de «Mère qui travaille» et de «Père». La subdivision du tableau a été modifiée à cause du remplacement du concept de «mère qui travaille» et de «Père» dans l'annexe 5 par le concept de «Soutien». Les déclarations qui ne renferment aucune indication quant au sexe du déclarant et pour lesquelles il est impossible de déterminer le sexe du déclarant ont été classées dans la catégorie «Hommes». Pour chaque catégorie, le nombre d'enfants inscrits, le total des sommes versées pour la garde d'enfants et les déductions admissibles de frais de garde d'enfants sont indiqués. On y retrouve également le nombre de déclarants dont les déductions sont admises selon les limites A, B, C ou dont le montant total des paiements, figurant à l'annexe 5, est admis.

**TABLEAU 16 — TOUTES LES DÉCLARATIONS COMPORTANT DES GAINS EN CAPITAL IMPOSABLES OU DES PERTES EN CAPITAL DÉDUCTIBLES**

Ce tableau analyse les principales sources de gains ou de pertes en capital qui sont déclarés à l'Annexe 3, «Sommaire des dispositions de biens en immobilisations». On y trouve une ventilation des trois principaux groupes de gains nets et de pertes nettes indiqués sur l'annexe susmentionnée, soit les gains et les pertes sur des actions, sur des biens immobiliers et sur des obligations et autres biens, par catégorie de revenu total, d'après le revenu total établi selon la définition du poste 28, et par catégorie d'occupation générale. Pour ce qui est des trois autres groupes de gains et de pertes indiqués sur cette annexe, soit les gains et les pertes déclarés sur des feuillets de renseignements, les gains et les pertes sur des biens à usage personnel et les gains et les pertes sur des biens personnels désignés, ils sont réunis à la rubrique «Tous les autres gains ou pertes». Le nombre de déclarations et le montant des gains nets ou des pertes nettes pour ces sources sont indiqués à chacune de ces rubriques. Pour les gains nets ou les pertes nettes de toute provenance, le nombre de déclarations et le montant sont indiqués à la rubrique «Total des gains ou pertes en capital de toute provenance». Les chiffres apparaissant à cette rubrique représentent les valeurs cumulatives déclarées par les contribuables et, par conséquent, ne correspondent pas au total des gains nets ou des pertes nettes qui figurent aux quatre rubriques précédentes. Pour les années d'imposition 1984 et suivantes, les totaux de la réserve permise pour les années antérieures (1983) et de la réserve pour l'année courante (1984) sont indiqués.



Beginning with the 1983 tax year, the **taxable portion of capital gains or allowable capital losses** which accrued on securities owned through an Indexed Security Investment Plan (ISIP) **are included** in the “Taxable Gain or Allowable Loss” column. It should be noted that the **total capital gains or losses** coming from an ISIP **is not included** in any column of Table 16. Also, the Total Capital Gain or Loss of this table does not take into account the capital loss arising from unused Share-Purchase Tax Credit or the capital loss arising from unused Scientific Research Tax Credit. It also does not take into account the previous years’ reserve that carried over, nor the current year reserve to be carried over into future years.

Allowable capital losses are limited to \$2,000 maximum in the current year as the excess may be carried over to reduce taxable capital gains and other income in future years. In the year of death of a taxpayer there may be deducted from income all capital losses realized in that year and all capital loss carryovers from previous years in excess of \$2,000. If the total of all losses exceeds total income from all sources in the year of death, the excess may be carried back and applied in full against income in the year prior to death.

**TABLE 17 – CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN, FAMILY AND FILER NET INCOME CLASS**

This table provides a distribution by total family and filer net income class of all returns with an allowed child tax credit on Schedule 10, according to actual marital status (married and not married) and number of children eligible for the credit. The “Not Married” category includes the returns classified as single, widowed, divorced, separated or unspecified marital status. The family net income is defined here as the aggregate of the net incomes of the claimant and, if applicable, the spouse and/or the other supporting person.

**TABLE 18 – CHILD TAX CREDIT BY PROVINCE, FAMILY AND FILER NET INCOME CLASS**

This table provides a distribution by total family and filer net income class of all returns with an allowed child tax credit on Schedule 10, according to province of residence. The family net income is defined as the aggregate of the net incomes of the claimant and, if applicable, the spouse and/or the other supporting person.

Pour les années d'imposition 1983 et suivantes, la **fraction imposable des gains en capital ou des pertes en capital** déductibles découlant de titres d'un régime de placements en titres indexés (RPTI) est incluse à la rubrique «Gains en capital imposables ou pertes en capital déductibles». À remarquer que le **total des gains ou des pertes en capital** découlant d'un RPTI n'apparaît dans aucune colonne du tableau 16. Également, à la rubrique «Total des gains ou pertes en capital de toute provenance», il n'est pas tenu compte de la perte en capital découlant d'un crédit d'impôt à l'achat d'actions inutilisé ou d'un crédit d'impôt pour la recherche scientifique inutilisé. Il n'y est pas tenu compte non plus de la réserve pour les années antérieures qui a été reportée ni de la réserve pour l'année courante qui est reportée sur les années suivantes.

Les pertes en capital déductibles sont limitées à 2 000 \$ pour l'année courante. L'excédent peut être reporté sur les années suivantes en réduction des gains en capital imposables et des autres revenus. Pour l'année du décès d'un contribuable, il peut être déduit de son revenu toutes les pertes en capital qu'il a subies pendant cette année-là et la fraction de ses pertes en capital reportées d'années antérieures qui dépasse 2 000 \$. Si la somme de toutes les pertes du contribuable dépasse le total de son revenu de toute provenance pour l'année du décès, cet excédent peut être reporté et déduit en entier de son revenu pour l'année précédant son décès.

**TABEAU 17 – CRÉDIT D'IMPÔT POUR ENFANTS SELON L'ÉTAT CIVIL, LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE LA FAMILLE ET DU DÉCLARANT**

Ce tableau donne une répartition, selon la catégorie de revenu net total de la famille et du déclarant, de toutes les déclarations incluant à l'annexe 10 un crédit d'impôt pour enfants admis, d'après le véritable état civil, marié ou non marié, et le nombre d'enfants admissibles. La catégorie «non-mariés» comprend les déclarations indiquant l'état civil célibataire, veuf, divorcé, séparé ou non spécifié. Le revenu net de la famille est défini ici comme le total des revenus nets du demandeur et, s'il y a lieu, de son conjoint ou d'un autre soutien.

**TABEAU 18 – CRÉDIT D'IMPÔT POUR ENFANTS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE LA FAMILLE ET DU DÉCLARANT**

Ce tableau donne une répartition, selon la catégorie de revenu net total de la famille et du déclarant, de toutes les déclarations incluant à l'annexe 10 un crédit d'impôt pour enfants admis d'après la province de résidence. Le revenu net de la famille est défini comme le total des revenus nets du demandeur et, s'il y a lieu, de son conjoint ou d'un autre soutien.





## **Summary Tables of Individual Statistics**

These Summary Tables are  
based upon taxable and all  
income tax returns

## **Tableaux récapitulatifs des statistiques concernant les particuliers**

Ces tableaux récapitulatifs  
sont basés sur les déclarations  
imposables et toutes les  
déclarations d'impôt.

## SUMMARY TABLE 1

## RETURNS BY 100 SELECTED CITIES - 1984

Cities Arranged Alphabetically and Ranked in order of Average Income  <i>Villes énumérées par ordre alphabétique et par rang selon le revenu moyen</i>	ALL RETURNS				TAXABLE RETURNS			
	TOUTES LES DÉCLARATIONS				DÉCLARATIONS IMPOSABLES			
	RANK <i>RANG</i>	Number of Returns <i>Nombre de déclara- tions</i>	Average Income <i>Revenu moyen</i> ( \$ )	Total Income <i>Revenu total</i> ( \$ ) (000)	Number of Returns <i>Nombre de déclara- tions</i>	Average Income <i>Revenu moyen</i> ( \$ )	Total Income <i>Revenu total</i> ( \$ ) (000)	Total Income <i>Revenu total</i> ( \$ ) (000)
Anjou, Qué. ....	57	23,845	17,965	428,386	17,491	23,070	403,522	45,145
Barrie, Ont. ....	63	33,768	17,577	593,542	23,222	23,680	549,914	96,345
Beaumont, Qué. ....	89	34,382	16,375	563,010	23,673	22,112	523,473	56,345
Belleville, Ont. ....	60	33,837	17,707	599,185	23,200	24,129	559,815	96,345
Brampton, Ont. ....	26	109,819	20,084	2,205,617	84,165	25,074	2,110,363	400,345
Brantford, Ont. ....	88	51,422	16,382	842,420	34,108	22,653	772,649	129,345
Brossard, Qué. ....	19	32,557	20,876	679,690	23,993	27,018	648,253	81,345
Burlington, Ont. ....	5	74,009	22,531	1,667,556	54,063	29,259	1,581,862	316,345
Burnaby, B.C.-C.-B. ....	29	90,942	19,746	1,795,753	73,784	23,506	1,734,398	301,345
Calgary, Alta.-Alb. ....	8	406,325	22,309	9,065,081	304,051	28,452	8,651,013	1,700,345
Cambridge, Ont. ....	73	51,431	17,053	877,054	36,253	22,478	814,906	139,345
Charlesbourg, Qué. ....	53	422,668	18,503	770,296	30,216	24,032	726,161	83,345
Chatham, Ont. ....	61	31,653	17,647	558,609	21,368	24,267	518,548	92,345
Chicoutimi, Qué. ....	72	36,349	17,069	620,458	23,892	24,140	576,762	65,345
Chilliwack, B.C.-C.-B. ....	82	25,628	16,707	428,177	18,922	21,457	406,023	63,345
Coquitlam, B.C.-C.-B. ....	23	35,358	20,452	723,175	28,636	24,570	703,589	128,345
Cornwall, Ont. ....	96	31,067	15,518	482,109	19,257	22,800	439,078	75,345
Dartmouth, N.S.-N.-É. ....	46	51,833	18,594	963,790	36,631	24,777	907,620	171,345
Delta, B.C.-C.-B. ....	17	44,833	21,383	958,668	35,480	26,212	930,011	174,345
Dollard des Ormeaux, Qué. ....	10	23,453	22,126	518,925	17,526	28,199	494,232	63,345
Drummondville, Qué. ....	99	28,936	14,857	429,905	18,953	20,513	388,792	39,345
Edmonton, Alta.-Alb. ....	27	361,208	19,818	7,158,777	265,238	25,508	6,765,842	1,228,345
Etobicoke, Ont. ....	14	116,834	21,632	2,527,458	88,322	27,113	2,394,676	466,345
Fredericton, N.B.-N.-B. ....	65	38,181	17,509	668,549	29,280	21,957	642,918	111,345
Gatineau, Qué. ....	56	47,185	18,020	850,275	34,584	23,332	806,945	93,345
Gloucester, Ont. ....	6	48,503	22,331	1,083,164	37,089	28,150	1,044,078	202,345
Granby, Qué. ....	97	28,914	15,429	446,135	19,364	21,025	407,133	43,345
Guelph, Ont. ....	49	52,401	18,448	966,716	36,768	24,485	900,281	159,345
Halifax, N.S.-N.-É. ....	30	75,862	19,663	1,491,700	54,168	25,495	1,381,041	261,345
Hamilton, Ont. ....	66	195,199	17,495	3,415,114	131,468	24,078	3,165,614	556,345
Hull, Qué. ....	67	35,470	17,405	617,357	25,575	22,493	575,267	65,345
Jonquière, Qué. ....	58	32,485	17,844	579,684	21,327	25,373	541,151	61,345
Kamloops, B.C.-C.-B. ....	50	39,165	18,385	720,074	29,577	23,439	693,256	118,345
Kelowna, B.C.-C.-B. ....	85	47,011	16,575	779,210	34,317	21,295	730,808	114,345
Kingston, Ont. ....	45	58,784	18,636	1,095,539	40,673	25,181	1,024,192	184,345
Kitchener, Ont. ....	59	95,293	17,827	1,698,857	67,793	23,357	1,583,503	274,345
Langley, B.C.-C.-B. ....	41	28,352	18,966	537,744	21,627	23,830	515,373	89,345
La Salle, Qué. ....	74	48,532	17,039	826,950	35,545	21,773	773,952	84,345
Laval, Qué. ....	55	174,294	18,037	3,143,909	124,553	23,694	2,951,165	342,345
Lethbridge, Alta.-Alb. ....	48	38,695	18,481	715,132	27,279	24,498	668,291	112,345
London, Ont. ....	43	172,061	18,898	3,251,703	121,298	25,070	3,041,003	546,345
Longueuil, Qué. ....	90	74,874	16,213	1,213,979	51,204	22,028	1,127,961	124,345
Markham, Ont. ....	2	75,622	26,273	1,986,883	57,857	32,851	1,900,695	408,345
Medicine Hat, Alta.-Alb. ....	52	26,628	18,277	486,701	18,455	24,545	452,980	77,345
Mississauga, Ont. ....	15	222,798	21,577	4,807,522	170,133	26,982	4,590,695	908,345
Moncton, N.B.-N.-B. ....	92	42,800	16,026	685,916	31,759	20,553	652,761	110,345
Montréal, Qué. ....	80	658,924	16,824	11,086,271	449,288	22,500	10,109,348	1,129,345
Montréal-Nord, Qué. ....	100	50,217	14,729	739,695	33,651	20,123	677,179	69,345
Moose Jaw, Sask. ....	70	23,835	17,269	411,611	16,246	23,352	379,379	64,345
Nanaimo, B.C.-C.-B. ....	69	30,967	17,292	535,508	22,773	22,425	510,689	84,345
Nepean, Ont. ....	4	50,226	22,982	1,154,308	38,242	28,921	1,106,034	218,345
New Westminster, B.C.-C.-B. ....	44	24,375	18,751	457,056	19,175	22,806	437,317	75,345
Niagara Falls, Ont. ....	84	45,906	16,576	760,959	29,381	23,569	692,494	119,345
North Bay, Ont. ....	86	33,076	16,452	544,188	21,018	23,841	501,095	85,345
North Vancouver, B.C.-C.-B. ....	9	65,385	22,218	1,452,757	53,769	26,227	1,410,249	264,345
North York, Ont. ....	11	277,657	22,043	6,120,628	203,619	28,258	5,753,983	1,135,345
Oakville, Ont. ....	3	53,078	24,984	1,326,112	39,349	32,135	1,264,497	272,345
Oshawa, Ont. ....	33	77,887	19,242	1,498,740	55,536	25,476	1,414,858	265,345
Ottawa, Ont. ....	7	235,649	22,316	5,258,793	176,169	28,378	4,999,407	966,345
Peterborough, Ont. ....	75	46,280	17,010	787,264	30,848	23,446	723,263	121,345
Pickering, Ont. ....	13	29,234	21,708	634,638	22,329	27,263	608,766	120,345
Prince George, B.C.-C.-B. ....	31	45,874	19,488	894,017	34,884	24,904	868,780	160,345
Québec, Qué. ....	78	105,671	16,939	1,789,990	71,957	22,820	1,642,125	181,345
Red Deer, Alta.-Alb. ....	40	34,870	19,050	664,297	25,205	24,798	625,045	111,345
Regina, Sask. ....	24	107,121	20,309	2,175,547	80,388	25,625	2,059,960	385,345
Répertigny, Qué. ....	25	24,393	20,284	494,804	18,050	26,145	471,929	57,345
Richmond, B.C.-C.-B. ....	21	66,043	20,811	1,374,456	53,988	24,676	1,332,214	238,345
Richmond Hill, Ont. ....	12	30,254	21,858	661,316	22,892	27,392	627,078	123,345



**TABLEAU RÉCAPITULATIF 1**  
**DÉCLARATIONS - 100 VILLES CHOISIES - 1984**

Cities Arranged Alphabetically and Ranked in order of Average Income  <i>Villes énumérées par ordre alphabétique et par rang selon le revenu moyen</i>	ALL RETURNS  <i>TOUTES LES DÉCLARATIONS</i>				TAXABLE RETURNS  <i>DÉCLARATIONS IMPOSABLES</i>			
	RANK	Number of Returns	Average Income	Total Income	Number of Returns	Average Income	Total Income	Total Tax Payable
	<i>RANG</i>	<i>Nombre de déclara- tions</i>	<i>Revenu moyen</i>  ( \$ )	<i>Revenu total</i>  ( \$ 000 )	<i>Nombre de déclara- tions</i>	<i>Revenu moyen</i>  ( \$ )	<i>Revenu total</i>  ( \$ 000 )	<i>Impôt total à payer</i>  ( \$ 000 )
arnia, Ont. ....	18	43,856	20,907	916,913	30,543	28,234	862,358	171,533
askatoon, Sask. ....	39	107,802	19,062	2,054,965	76,859	24,879	1,912,199	342,395
ault-Ste-Marie, Ont. ....	71	52,211	17,217	898,927	33,510	24,981	837,140	147,809
carborough, Ont. ....	34	295,418	19,212	5,675,700	219,776	24,410	5,364,856	975,526
herbrooke, Qué. ....	91	49,404	16,063	793,623	32,952	21,905	721,816	77,629
t. Catharines, Ont. ....	51	78,993	18,335	1,448,365	52,287	25,625	1,339,870	244,099
t-Hubert, Qué. ....	83	38,762	16,675	646,361	27,152	22,434	609,151	67,119
t-Hyacinthe, Qué. ....	94	24,883	15,917	396,065	16,648	21,358	355,580	38,068
aint John, N.B.-N.-B. ....	95	49,515	15,799	782,311	36,535	20,409	745,675	121,136
t. John's, Nfld., T.-N. ....	62	56,419	17,614	993,772	43,415	21,957	953,302	175,485
t-Laurent, Qué. ....	47	40,806	18,576	758,027	29,317	23,973	702,835	81,340
t-Léonard, Qué. ....	93	45,275	16,011	724,939	32,828	20,579	675,579	72,287
t. Thomas, Ont. ....	81	23,690	16,815	398,361	16,371	22,517	368,635	61,342
te-Foy, Qué. ....	28	50,670	19,796	1,003,077	36,253	25,873	937,998	113,261
toney Creek, Ont. ....	38	27,769	19,102	530,454	19,984	25,035	500,301	91,203
udbury, Ont. ....	68	58,153	17,369	1,010,095	37,954	24,577	932,830	164,890
urray, B.C.-C.-B. ....	54	96,262	18,041	1,736,748	73,241	22,810	1,670,638	285,948
ydney, N.S.-N.-É. ....	98	24,723	15,033	371,681	14,684	22,560	331,271	58,024
hunder Bay, Ont. ....	37	76,309	19,136	1,460,250	53,672	25,537	1,370,627	253,710
immins, Ont. ....	64	28,987	17,558	508,973	18,696	25,367	474,271	88,646
oronto, Ont. ....	42	827,964	18,902	15,650,390	558,959	26,052	14,562,008	2,768,608
rois-Rivières, Qué. ....	76	31,938	16,975	542,150	21,178	23,477	497,210	56,686
ancouver, B.C.-C.-B. ....	22	292,938	20,674	6,056,282	230,417	25,157	5,796,658	1,052,013
erdun, Qué. ....	87	36,632	16,419	601,463	24,714	22,329	551,852	61,830
ictoria, B.C.-C.-B. ....	32	141,696	19,391	2,747,760	112,044	23,422	2,624,390	427,200
Waterloo, Ont. ....	20	36,586	20,876	763,799	26,354	27,150	715,536	134,591
Welland, Ont. ....	79	29,378	16,892	496,256	18,957	24,089	456,655	79,845
Vest Vancouver, B.C.-C.-B. ....	1	23,763	30,742	730,531	19,148	36,594	700,714	154,691
Whitby, Ont. ....	16	26,558	21,407	568,548	19,732	27,472	542,079	106,609
Windsor, Ont. ....	35	129,850	19,181	2,490,777	87,130	26,219	2,284,475	425,344
Winnipeg, Man. ....	77	420,687	16,948	7,130,046	275,272	23,502	6,469,496	1,117,619
ork, Ont. ....	36	66,548	19,136	1,273,479	49,480	24,195	1,197,171	215,042

Note: Beginning with the 1983 edition of Taxation Statistics, changes were made to this table to consider all cities separately. In prior editions, some cities had been grouped and presented under one locality name. As a result, a city in this table may refer to a different geographical area from the locality of the same name in prior editions.

It should be noted that the figures related to Langley and North Vancouver, B.C. represent those for the District Municipal as well as the city.

Cities included in this table have a population of 22,500 or more taxfilers for the 1984 tax year. Consequently, the average incomes here are not necessarily the 100 highest average incomes in Canada. Further information is available on these and other localities in Basic Table 5 and Geographic Tables 1 and 2.

Total income in this table is defined as the amount reported on the line "Total Income" of the return rather than that defined by item 28.

The ranking in this table is based on the average income of all returns. The information was collected from our universe master files and is not from our sample used to tabulate statistics for the other tables. Therefore, there will be some differences between this data and information tabulated in Table 5.

Remarque: Depuis l'édition de Statistiques fiscales de 1983, ce tableau a été modifié afin d'indiquer toutes les villes séparément. Dans des éditions antérieures, certaines villes avaient été regroupées et présentées sous le nom d'une seule localité. Par conséquent, le nom d'une ville qui figure sur ce tableau peut se rapporter à une région géographique différente de la localité portant le même nom dans des éditions antérieures.

Notez toutefois que les statistiques reliées à Langley et North Vancouver, C.-B. représentent celles du District municipal en plus de celles de la ville elle-même.

Les villes incluses dans ce tableau sont celles avec une population de 22 500 et plus déclarants pour l'année d'imposition 1984. Conséquemment, les revenus moyens dans ce tableau ne sont pas nécessairement les 100 plus élevés au Canada. On peut obtenir d'autres informations sur ces villes et autres localités dans le tableau de base 5 et dans les tableaux géographiques 1 et 2.

Dans ce tableau, le revenu total est défini comme le montant déclaré à la ligne «Revenu total» de la déclaration, plutôt que comme le montant établi selon la définition du poste 28.

Le rang dans ce tableau est établi selon le revenu moyen de toutes les déclarations. L'information a été tirée de notre dossier général et non de l'échantillon servant pour les autres tableaux, c'est pourquoi ce tableau est différent du tableau 5.

## SUMMARY TABLE 2 — TABLEAU RÉCAPITULATIF 2

## ALL RETURNS BY INCOME CLASS — 1984

## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU — 1984

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU D'APRÈS LE REVENU TOTAL	NUMBER  NOMBRE	% of Grand Total Cumulative % cumu- latif du total global	INCOME — REVENU			FEDERAL TAX — IMPÔT FÉDÉRAL				
			Total Income <sup>(1)</sup> (In Millions)  Revenu total <sup>(1)</sup> (en millions)	% of Grand Total Cumulative % cumu- latif du total global	Taxable Income (In Millions)  Revenu imposable (en millions)	Federal Tax (In Millions)  Impôt fédéral (en millions)	% of Grand Total Cumulative % du total global	% of Grand Total Cumulative % cumu- latif du total global	Effective Rate on Total Income  Taux effectif sur le revenu total	Effect R Taxa Inco
Loss and Nil - Perte et Néant . . . .	786,502	5.06	\$ 399.0-	.14-	\$ 6.0	\$ 1.0			.26-	17.2
\$ 1 to-\$ 1,000 . . . . .	566,917	8.70	270.6	.05-	2.8	.4			.14	13.6
1,000 to-\$ 2,000 . . . . .	434,098	11.49	645.5	.18	4.2	.4		.01	.06	9.7
2,000 to-\$ 3,000 . . . . .	425,988	14.23	1,062.5	.56	3.8	.1		.01	.01	3.7
3,000 to-\$ 4,000 . . . . .	484,432	17.35	1,693.2	1.15	9.0	1.1		.01	.07	12.8
4,000 to-\$ 5,000 . . . . .	472,794	20.39	2,129.0	1.90	53.6	1.3		.01	.06	2.5
5,000 to-\$ 5,500 . . . . .	254,615	22.02	1,336.6	2.38	111.8	.8		.02	.06	.7
5,500 to-\$ 6,000 . . . . .	262,904	23.72	1,511.5	2.91	202.7	1.6	.01	.02	.11	.8
6,000 to-\$ 6,500 . . . . .	279,295	25.51	1,744.5	3.52	304.3	1.2		.03	.07	.4
6,500 to-\$ 7,000 . . . . .	282,403	27.33	1,904.6	4.19	390.8	3.7	.01	.04	.20	.9
7,000 to-\$ 7,500 . . . . .	273,621	29.09	1,983.0	4.89	460.6	11.6	.04	.08	.58	2.5
7,500 to-\$ 8,000 . . . . .	277,010	30.87	2,145.7	5.65	545.4	22.3	.07	.15	1.04	4.0
8,000 to-\$ 8,500 . . . . .	252,620	32.49	2,083.3	6.38	586.2	32.1	.11	.26	1.54	5.4
8,500 to-\$ 9,000 . . . . .	263,246	34.18	2,303.4	7.20	715.5	46.4	.15	.41	2.02	6.4
9,000 to-\$ 9,500 . . . . .	258,232	35.84	2,388.6	8.04	793.9	56.8	.19	.60	2.38	7.1
9,500 to-\$ 10,000 . . . . .	250,972	37.46	2,446.5	8.90	877.3	69.8	.23	.83	2.85	7.9
10,000 to-\$ 10,500 . . . . .	248,134	39.05	2,544.5	9.80	953.7	81.9	.27	1.10	3.22	8.5
10,500 to-\$ 11,000 . . . . .	240,227	40.60	2,581.5	10.71	1,020.4	93.5	.31	1.41	3.62	9.1
11,000 to-\$ 11,500 . . . . .	235,981	42.12	2,653.9	11.64	1,099.9	106.9	.35	1.77	4.03	9.7
11,500 to-\$ 12,000 . . . . .	230,222	43.60	2,705.7	12.60	1,151.1	115.6	.38	2.15	4.27	10.0
12,000 to-\$ 12,500 . . . . .	230,972	45.08	2,828.9	13.59	1,272.8	134.5	.45	2.60	4.76	10.5
12,500 to-\$ 13,000 . . . . .	222,046	46.51	2,831.1	14.59	1,312.2	143.7	.48	3.07	5.08	10.9
13,000 to-\$ 13,500 . . . . .	221,942	47.94	2,939.7	15.63	1,397.4	158.8	.53	3.60	5.40	11.3
13,500 to-\$ 14,000 . . . . .	210,887	49.29	2,898.8	16.65	1,426.9	167.5	.56	4.16	5.78	11.7
14,000 to-\$ 14,500 . . . . .	213,768	50.67	3,046.0	17.72	1,528.9	183.5	.61	4.77	6.02	12.0
14,500 to-\$ 15,000 . . . . .	203,875	51.98	3,006.5	18.78	1,555.0	191.5	.64	5.40	6.37	12.3
15,000 to-\$ 15,500 . . . . .	206,129	53.30	3,142.6	19.89	1,671.6	212.1	.70	6.10	6.75	12.6
15,500 to-\$ 16,000 . . . . .	201,655	54.60	3,175.5	21.01	1,718.1	221.8	.74	6.84	6.99	12.9
16,000 to-\$ 16,500 . . . . .	204,101	55.91	3,317.2	22.18	1,829.2	241.1	.80	7.64	7.27	13.1
16,500 to-\$ 17,000 . . . . .	196,965	57.18	3,298.4	23.34	1,841.9	246.8	.82	8.46	7.48	13.4
17,000 to-\$ 17,500 . . . . .	195,472	58.44	3,371.8	24.53	1,921.5	262.7	.87	9.33	7.79	13.6
17,500 to-\$ 18,000 . . . . .	193,060	59.68	3,427.2	25.74	1,967.9	271.8	.90	10.23	7.93	13.8
18,000 to-\$ 18,500 . . . . .	189,938	60.90	3,465.7	26.96	2,025.3	284.6	.94	11.17	8.21	14.0
18,500 to-\$ 19,000 . . . . .	184,963	62.09	3,467.8	28.18	2,046.7	290.9	.96	12.14	8.39	14.2
19,000 to-\$ 19,500 . . . . .	183,354	63.27	3,528.9	29.43	2,103.5	302.7	1.00	13.14	8.58	14.3
19,500 to-\$ 20,000 . . . . .	168,994	64.35	3,337.1	30.60	1,998.6	289.2	.96	14.10	8.67	14.4
20,000 to-\$ 20,500 . . . . .	173,467	65.47	3,512.1	31.84	2,135.2	313.7	1.04	15.14	8.93	14.6
20,500 to-\$ 21,000 . . . . .	165,167	66.53	3,427.6	33.05	2,090.9	307.7	1.02	16.16	8.98	14.7
21,000 to-\$ 21,500 . . . . .	154,068	67.52	3,273.4	34.20	2,007.7	298.3	.99	17.15	9.11	14.8
21,500 to-\$ 22,000 . . . . .	153,926	68.51	3,347.1	35.38	2,077.3	312.3	1.04	18.19	9.33	15.0
22,000 to-\$ 22,500 . . . . .	148,307	69.46	3,300.2	36.55	2,066.1	313.6	1.04	19.23	9.50	15.1
22,500 to-\$ 23,000 . . . . .	150,905	70.43	3,432.7	37.76	2,171.3	331.6	1.10	20.33	9.66	15.2
23,000 to-\$ 24,000 . . . . .	288,812	72.29	6,784.8	40.15	4,320.2	667.6	2.21	22.54	9.84	15.4
24,000 to-\$ 25,000 . . . . .	278,605	74.08	6,823.0	42.56	4,413.0	693.6	2.30	24.84	10.17	15.7
25,000 to-\$ 26,000 . . . . .	267,495	75.80	6,820.4	44.96	4,471.1	711.5	2.36	27.20	10.43	15.9
26,000 to-\$ 27,000 . . . . .	251,742	77.42	6,669.9	47.31	4,404.2	713.1	2.37	29.57	10.69	16.1
27,000 to-\$ 28,000 . . . . .	247,046	79.01	6,794.0	49.71	4,518.5	742.5	2.46	32.03	10.93	16.4
28,000 to-\$ 29,000 . . . . .	237,917	80.54	6,780.9	52.10	4,542.5	753.0	2.50	34.53	11.11	16.5
29,000 to-\$ 30,000 . . . . .	227,713	82.00	6,717.0	54.46	4,532.6	761.4	2.53	37.05	11.34	16.8
30,000 to-\$ 31,000 . . . . .	215,440	83.39	6,569.5	56.78	4,488.9	765.2	2.54	39.59	11.65	17.0
31,000 to-\$ 32,000 . . . . .	203,709	84.70	6,414.1	59.04	4,412.8	758.8	2.52	42.11	11.83	17.1
32,000 to-\$ 33,000 . . . . .	182,524	85.87	5,930.9	61.13	4,109.7	716.9	2.38	44.49	12.09	17.4
33,000 to-\$ 34,000 . . . . .	164,308	86.93	5,504.4	63.07	3,837.2	678.7	2.25	46.74	12.33	17.6
34,000 to-\$ 35,000 . . . . .	159,582	87.96	5,504.2	65.01	3,872.6	695.4	2.31	49.04	12.63	17.9
35,000 to-\$ 37,500 . . . . .	360,756	90.28	13,064.7	69.62	9,251.3	1,678.9	5.57	54.61	12.85	18.1
37,500 to-\$ 40,000 . . . . .	289,452	92.14	11,207.7	73.57	8,025.4	1,493.1	4.95	59.56	13.32	18.6
40,000 to-\$ 45,000 . . . . .	415,674	94.81	17,575.4	79.76	12,737.7	2,434.7	8.08	67.64	13.85	19.1
45,000 to-\$ 50,000 . . . . .	251,621	96.43	11,896.6	83.96	8,803.1	1,743.8	5.78	73.42	14.66	19.8
50,000 to-\$ 60,000 . . . . .	247,210	98.02	13,421.2	88.69	10,140.3	2,080.8	6.90	80.32	15.50	20.5
60,000 to-\$ 70,000 . . . . .	107,577	98.71	6,934.2	91.13	5,414.2	1,142.1	3.79	84.11	16.47	21.0
70,000 to-\$ 80,000 . . . . .	58,061	99.08	4,332.7	92.66	3,380.1	732.8	2.43	86.54	16.91	21.6
80,000 to-\$ 90,000 . . . . .	35,587	99.31	3,012.7	93.72	2,346.1	531.7	1.76	88.31	17.65	22.6
90,000 to-\$ 100,000 . . . . .	22,855	99.46	2,164.0	94.49	1,695.2	391.8	1.30	89.61	18.10	23.1
100,000 to-\$ 125,000 . . . . .	34,287	99.68	3,810.9	95.83	2,965.8	724.4	2.40	92.01	19.01	24.4
125,000 to-\$ 150,000 . . . . .	16,943	99.79	2,307.9	96.64	1,744.5	449.6	1.49	93.50	19.48	25.7
150,000 to-\$ 200,000 . . . . .	15,771	99.89	2,697.6	97.59	2,036.0	545.4	1.81	95.31	20.22	26.9
200,000 to-\$ 250,000 . . . . .	6,541	99.93	1,448.8	98.10	1,059.0	303.1	1.01	96.31	20.92	28.6
250,000 and over-et plus . . . . .	10,779	100.00	5,377.6	100.00	3,843.2	1,111.5	3.69	100.00	20.67	28.92
TOTAL . . . . .	15,552,181	100.00	283,676.3	100.00	174,824.4	30,150.5	100.00	100.00	10.63	17.25

<sup>(1)</sup> Total income is equivalent to total income assessed as defined by Item 28.

Note: For further information see Tables 2, 2A, 7 10, 12.

<sup>(1)</sup> Le revenu total équivaut au revenu total établi selon la définition du poste 28.

Remarque: Pour de plus amples renseignements, voir les tableaux 2, 2A, 7, 10, 12.



## SUMMARY TABLE 3 — TABLEAU RÉCAPITULATIF 3

ALL RETURNS BY OCCUPATION — 1984  
TOUTES LES DÉCLARATIONS SELON L'OCCUPATION — 1984

OCCUPATION  OCCUPATION	NUMBER  NOMBRE	INCOME—REVENU			FEDERAL TAX—IMPÔT FÉDÉRAL		
		Aver- age Income  Revenu moyen	Total Income (In Millions) Revenu total (en millions)	% of Grand Total % du total global	Aver- age Tax  Impôt moyen	Federal Tax (In Millions) Impôt fédéral (en millions)	% of Grand Total % du total global
		\$	\$		\$	\$	
Self-Employed Doctors & Surgeons—Médecins et chirurgiens indépendants . . .	33,329	95,597	3,186.2	1.12	19,408	646.8	2.15
Self-Employed Dentists—Dentistes indépendants . . .	9,091	74,665	678.8	.24	13,776	125.2	.42
Self-Employed Lawyers & Notaries—Avocats et notaires indépendants . . .	20,678	65,167	1,347.5	.48	11,502	237.8	.79
Self-Employed Accountants—Comptables indépendants . . .	11,338	55,519	629.5	.22	8,691	98.5	.33
Self-Employed Engineers & Architects—Ingénieurs et architectes indépendants .	4,199	40,754	171.1	.06	6,558	27.5	.09
Other Self-Employed Professionals—Autres professionnels indépendants . . .	55,996	24,245	1,357.6	.48	2,967	166.1	.55
Employees—Employés . . .	10,312,882	21,118	217,790.9	76.77	2,387	24,612.6	81.63
Investors—Investisseurs . . .	1,041,401	19,713	20,529.5	7.24	1,723	1,794.2	5.95
Property Owners—Propriétaires d'immeubles . . .	134,321	17,370	2,333.1	.82	1,955	262.6	.87
Self-Employed Salesmen—Vendeurs indépendants . . .	35,784	17,537	627.6	.22	1,777	63.6	.21
Farmers—Agriculteurs . . .	271,740	15,855	4,308.4	1.52	1,031	280.1	.93
Fishermen—Pêcheurs . . .	35,439	14,487	513.4	.18	1,064	37.7	.13
Business Proprietors—Propriétaires d'entreprises . . .	521,641	13,534	7,060.0	2.49	1,172	611.5	2.03
Self-Employed Entertainers & Artists—Artistes et exécutants indépendants . .	20,611	12,338	254.3	.09	1,210	24.9	.08
Pensioners—Retraités . . .	1,185,578	12,553	14,882.6	5.25	634	751.3	2.49
Unclassified—Non classés . . .	1,858,153	4,309	8,005.9	2.82	221	409.8	1.36
TOTAL . . .	15,552,181	18,240	283,676.3	100.00	1,939	30,150.5	100.00
<b>Business Proprietors:—Propriétaires d'entreprises:</b>							
		\$	\$		\$	\$	
Insurance Agents—Agents d'assurance . . .	1,611	22,786	36.7	.01	2,480	4.0	.01
Real Estate—Immeuble . . .	2,400	23,735	57.0	.02	3,228	7.7	.03
Finance—Finance . . .	5,591	18,540	103.7	.04	3,131	17.5	.06
Wholesale Trade—Commerce de gros . . .	7,560	20,263	153.2	.05	2,250	17.0	.06
Other Business—Autres entreprises . . .	9,920	15,913	157.9	.06	2,064	20.5	.07
Forestry—Exploitation forestière . . .	7,763	18,798	145.9	.05	1,467	11.4	.04
Recreation Services—Services récréatifs . . .	8,623	15,998	138.0	.05	1,437	12.4	.04
Construction—Construction . . .	82,848	14,506	1,201.8	.42	1,122	93.0	.31
Manufacturing—Fabrication . . .	17,607	17,718	312.0	.11	1,789	31.5	.10
Utilities—Services d'utilité . . .	61,737	13,592	839.1	.30	1,029	63.5	.21
Retail Trade—Commerce de détail . . .	141,425	12,944	1,830.6	.65	1,148	162.3	.54
Business Services—Services commerciaux . . .	16,287	13,105	213.4	.08	1,052	17.1	.06
Other Services—Autres services . . .	158,269	11,821	1,870.8	.66	971	153.6	.51
TOTAL . . .	521,641	13,534	7,060.0	2.49	1,172	611.5	2.03
<b>Employees:—Employés:</b>							
		\$	\$		\$	\$	
Teachers & Professors—Instituteurs et professeurs . . .	259,408	34,947	9,065.5	3.20	4,564	1,184.1	3.93
Provincial Crown Corp.—Soc. Couronne provinciale . .	155,341	31,475	4,889.3	1.72	4,122	640.3	2.12
Federal Crown Corp.—Soc. Couronne fédérale . . .	203,627	30,052	6,119.4	2.16	3,678	749.0	2.48
Federal Government—Gouvernement fédéral . . .	327,480	27,626	9,047.0	3.19	3,368	1,103.1	3.66
Armed Forces—Forces armées . . .	87,304	26,192	2,286.7	.81	3,100	270.6	.90
Provincial Governments—Gouvernements provinciaux .	400,008	24,486	9,794.6	3.45	2,788	1,115.2	3.70
Municipal Governments—Gouvernements municipaux .	590,728	23,353	13,795.1	4.86	2,627	1,551.8	5.15
Business Enterprises—Entreprises commerciales . . .	6,821,409	20,244	138,092.8	48.68	2,292	15,634.7	51.86
Institutions—Institutions . . .	938,141	19,428	18,226.6	6.43	1,950	1,829.1	6.07
Unclassified—Non classés . . .	529,436	12,228	6,473.9	2.28	1,010	534.8	1.77
TOTAL . . .	10,312,882	21,118	217,790.9	76.77	2,387	24,612.6	81.63

Note: For further information see Tables 3, 3A, 8, 8A, 11, 12.

Doctors, lawyers and similar professional classifications shown above include only those earning the major part of their income as professional fees. Professionals whose principal source of income is in the form of salary are classified as employees.

Remarque: Pour de plus amples renseignements, voir les tableaux 3, 3A, 8, 8A, 11, 12.

Les catégories professionnelles représentées par les médecins, les avocats et les autres membres de professions libérales semblables indiquées ci-dessus ne comprennent que celles où les honoraires professionnels constituent la plus grande partie du revenu. Les professionnels dont la source principale de revenu revêt la forme de traitement ou salaire sont classés comme des employés.

## SUMMARY TABLE 4 — TABLEAU RÉCAPITULATIF 4

## ALL RETURNS BY AGE AND SEX — 1984

## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE — 1984

AGE GROUP  GROUPE SELON L'ÂGE	NUMBER  NOMBRE	INCOME—REVENU			FEDERAL TAX—IMPÔT FÉDÉRAL		
		Average Income  Revenu moyen	Total Income (In Millions)  Revenu total (en millions)	% of Grand Total  % du total global	Average Tax  Impôt moyen	Federal Tax (In Millions)  Impôt fédéral (en millions)	% of Grand Total  % du total global
All Taxfilers — Tous les contribuables							
Under-Moins de 20.....	668,025	\$ 4,830	\$ 3,226.8	1.14	\$ 134	\$ 89.4	.30
20—24.....	2,088,624	10,481	21,891.6	7.72	769	1,606.5	5.3
25—29.....	2,182,843	15,745	34,368.4	12.12	1,575	3,437.2	11.4
30—34.....	1,998,805	18,686	37,349.9	13.17	2,042	4,080.8	13.5
35—39.....	1,795,859	21,437	38,497.2	13.57	2,501	4,490.8	14.8
40—44.....	1,368,564	23,151	31,683.1	11.17	2,781	3,806.6	12.6
45—49.....	1,120,301	23,718	26,570.9	9.37	2,867	3,211.5	10.6
50—54.....	1,032,554	23,699	24,470.4	8.63	2,870	2,963.9	9.8
55—59.....	941,754	23,067	21,723.0	7.66	2,691	2,534.4	8.4
60—64.....	817,703	20,863	17,059.7	6.01	2,266	1,853.3	6.1
65—69.....	568,490	19,086	10,850.0	3.82	1,525	866.8	2.8
70 & over-et plus.....	943,457	16,778	15,829.8	5.58	1,271	1,198.7	3.9
Age not stated-Âge non déclaré.....	25,202	6,171	155.5	.05	421	10.6	.04
GRAND TOTAL-TOTAL GLOBAL.....	15,552,181	18,240	283,676.3	100.00	1,939	30,150.5	100.00
Males — Hommes							
Under-Moins de 20.....	365,756	\$ 5,308	\$ 1,941.5	1.01	\$ 175	\$ 64.1	.28
20—24.....	1,035,921	12,316	12,758.2	6.61	1,000	1,035.7	4.59
25—29.....	1,064,786	20,204	21,512.5	11.15	2,188	2,329.6	10.32
30—34.....	986,475	25,463	25,118.6	13.02	3,020	2,978.8	13.19
35—39.....	905,583	29,734	26,927.0	13.96	3,771	3,414.8	15.12
40—44.....	707,106	32,019	22,640.6	11.73	4,199	2,969.4	13.15
45—49.....	604,720	31,962	19,328.1	10.02	4,199	2,539.0	11.24
50—54.....	578,968	31,301	18,122.1	9.39	4,123	2,386.9	10.57
55—59.....	540,153	29,602	15,989.4	8.29	3,752	2,026.8	8.98
60—64.....	479,940	26,165	12,557.6	6.51	3,081	1,478.6	6.55
65—69.....	321,641	22,236	7,152.0	3.71	1,941	624.4	2.76
70 & over-et plus.....	478,830	18,381	8,801.5	4.56	1,517	726.3	3.22
Age not stated-Âge non déclaré.....	11,771	7,215	84.9	.04	660	7.8	.03
GRAND TOTAL-TOTAL GLOBAL.....	8,081,650	23,873	192,934.1	100.00	2,794	22,582.3	100.00
Females — Femmes							
Under-Moins de 20.....	302,269	\$ 4,252	\$ 1,285.2	1.42	\$ 84	\$ 25.3	.33
20—24.....	1,052,703	8,676	9,133.4	10.07	542	570.7	7.54
25—29.....	1,118,057	11,498	12,855.9	14.17	991	1,107.6	14.63
30—34.....	1,012,330	12,082	12,231.3	13.48	1,089	1,102.0	14.56
35—39.....	890,276	12,996	11,570.2	12.75	1,209	1,076.0	14.22
40—44.....	661,458	13,671	9,042.5	9.97	1,266	837.2	11.06
45—49.....	515,581	14,048	7,242.9	7.98	1,304	672.5	8.89
50—54.....	453,586	13,996	6,348.3	7.00	1,272	577.0	7.62
55—59.....	401,601	14,277	5,733.6	6.32	1,264	507.6	6.71
60—64.....	337,763	13,329	4,502.1	4.96	1,109	374.7	4.95
65—69.....	246,849	14,981	3,697.9	4.08	982	242.5	3.20
70 & over-et plus.....	464,627	15,127	7,028.2	7.75	1,017	472.5	6.24
Age not stated-Âge non déclaré.....	13,431	5,256	70.6	.08	211	2.8	.04
GRAND TOTAL-TOTAL GLOBAL.....	7,470,531	12,147	90,742.2	100.00	1,013	7,568.3	100.00

Note: For further information see Tables 4, 4A, 10, 11.

Remarque: Pour de plus amples renseignements, voir les tableaux 4, 4A, 10, 11.



## **Basic Tables of Individual Statistics**

Negative figures are indicated by a minus sign (–) following the figure.

Money figures may not add to total due to rounding, or editing.

A blank in a column of money figures indicates nil or too small to be expressed (Under \$500).

The term Total Income is used to describe the variable Total Income Assessed. Total Income Assessed is defined by the income items on the return as indicated in the description of Item 28.

## **Tableaux de base des statistiques concernant les particuliers**

Les chiffres négatifs sont suivis du signe (–).

Les montants en dollars ayant été arrondis ou modifiés, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

Un espace laissé en blanc dans une colonne de montants en dollars indique un montant néant ou trop petit pour être exprimé (moins de 500 \$).

L'expression «Revenu total» est utilisée pour décrire la variable «Revenu total établi». Le revenu total établi se définit par les postes de revenu de la déclaration, comme il est indiqué dans la description du poste 28.





TABLE 1 — TABLEAU 1

# GENERAL STATEMENT BY PROVINCE OF TAXATION

## ÉTAT GÉNÉRAL PAR PROVINCE D'IMPOSITION

1984 TAXATION YEAR (All money figures in millions of dollars)

ANNÉE D'IMPOSITION 1984 (En millions de dollars)

	Number of Returns  <i>Nombre de déclarations</i>	Total Income  <i>Revenu total</i>	Total Exemptions and Deductions  <i>Exemptions et déductions totales</i>	Taxable Income (1)  <i>Revenu imposable (1)</i>	Federal Income Tax Payable  <i>Impôt fédéral sur revenu à payer</i>	Provincial Income Tax Payable  <i>Impôt provincial sur revenu à payer</i>	Total Tax Payable  <i>Impôt total à payer</i>	CPP Contribu- tions by Individuals  <i>Cotisations au RPC par les particuliers</i>	Unemploy- ment Insurance Premiums  <i>Primes d'assurance- chômage</i>
<b> taxable Returns — Déclarations imposables</b>									
		\$	\$	\$	\$	\$	\$	\$	\$
Nfld.-T.-N. ....	207,511	3,813.3	1,600.6	2,210.3	349.0	237.1	586.0	36.8	49.8
P.E.I.-I.-P.-É. ....	52,614	927.9	396.3	530.1	77.5	48.3	125.8	9.3	11.5
N.S.-N.-É. ....	320,933	7,388.4	2,680.3	4,689.8	778.0	487.1	1,265.0	74.1	94.1
N.B.-N.-B. ....	292,166	5,726.8	2,328.1	3,393.6	536.8	351.0	887.8	54.8	71.7
Quebec-Québec .....	2,580,404	60,451.6	21,436.9	38,899.2	6,642.2	4.1	6,646.3		765.0
Ontario .....	4,012,989	104,713.4	34,360.3	69,697.7	12,432.8	6,701.9	19,134.6	957.5	1,230.7
Manitoba .....	426,069	9,982.9	3,625.3	6,335.7	1,027.4	629.0	1,656.4	99.3	124.0
Saskatchewan .....	381,388	9,364.9	3,274.2	6,064.5	1,006.5	570.5	1,577.0	92.8	98.1
Alberta .....	1,011,054	27,035.3	8,496.4	18,412.1	3,378.6	1,532.1	4,910.7	251.5	302.4
B.C.-C.-B. ....	1,314,583	32,365.7	11,192.2	21,007.5	3,726.1	1,854.4	5,580.5	286.7	347.2
N.W.T.-T.N.-O. ....	20,232	553.1	168.4	381.3	73.8	33.4	107.2	5.2	6.9
Yukon .....	11,363	279.4	90.0	188.8	33.5	16.1	49.6	2.7	3.2
Non-Residents-Non-résidents ..	18,932	477.6	152.1	325.3	88.3	2.2	90.5	3.9	5.5
CANADA .....	10,650,238	263,080.4	89,801.0	172,136.0	30,150.5	12,466.9	42,617.5	1,874.6	3,110.1

**Non-Taxable Returns — Déclarations non imposables**

		\$	\$	\$	\$	\$	\$	\$	\$
Nfld.-T.-N. ....	99,392	246.0	514.2	7.1				.7	2.1
P.E.I.-I.-P.-É. ....	19,568	61.8	106.9	2.4				.2	.5
N.S.-N.-É. ....	187,561	786.7	1,056.5	95.0				3.9	6.7
N.B.-N.-B. ....	120,877	332.5	651.6	15.0				1.1	2.5
Quebec-Québec .....	1,302,502	5,533.9	7,481.6	724.5					37.1
Ontario .....	1,786,233	7,843.3	10,361.7	1,093.6				40.8	63.3
Manitoba .....	295,303	1,360.7	1,855.7	190.3				7.2	9.0
Saskatchewan .....	207,867	954.3	1,269.3	140.6				7.8	6.8
Alberta .....	424,044	1,834.5	2,474.0	273.9				12.6	15.3
B.C.-C.-B. ....	436,914	1,582.8	2,592.8	143.6				6.1	10.1
N.W.T.-T.N.-O. ....	7,362	15.6	37.7	.1				.1	.2
Yukon .....	3,163	10.2	17.9	.6					.1
Non-Residents-Non-résidents ..	11,157	33.6	59.6	1.8				.1	.2
CANADA .....	4,901,943	20,595.9	28,479.3	2,688.4				80.6	154.0

**All Returns — Toutes les déclarations**

		\$	\$	\$	\$	\$	\$	\$	\$
Nfld.-T.-N. ....	306,903	4,059.3	2,114.8	2,217.5	349.0	237.1	586.0	37.5	51.9
P.E.I.-I.-P.-É. ....	72,182	989.6	503.3	532.4	77.5	48.3	125.8	9.6	12.0
N.S.-N.-É. ....	508,494	8,175.1	3,736.7	4,784.8	778.0	487.1	1,265.0	78.0	100.7
N.B.-N.-B. ....	413,043	6,059.3	2,979.6	3,408.6	536.8	351.0	887.8	55.9	74.3
Quebec-Québec .....	3,882,906	65,985.5	28,918.5	39,623.7	6,642.2	4.1	6,646.3		802.0
Ontario .....	5,799,222	112,556.7	44,722.0	70,791.3	12,432.8	6,701.9	19,134.6	998.3	1,294.1
Manitoba .....	721,372	11,343.6	5,481.0	6,526.0	1,027.4	629.0	1,656.4	106.5	133.0
Saskatchewan .....	589,255	10,319.2	4,543.5	6,205.2	1,006.5	570.5	1,577.0	100.6	105.0
Alberta .....	1,435,098	28,869.8	10,970.4	18,686.0	3,378.6	1,532.1	4,910.7	264.1	317.8
B.C.-C.-B. ....	1,751,497	33,948.5	13,784.9	21,151.1	3,726.1	1,854.4	5,580.5	292.8	357.3
N.W.T.-T.N.-O. ....	27,594	568.8	206.1	381.4	73.8	33.4	107.2	5.3	7.1
Yukon .....	14,526	289.6	107.9	189.4	33.5	16.1	49.6	2.8	3.4
Non-Residents-Non-résidents ..	30,089	511.2	211.7	327.1	88.3	2.2	90.5	4.0	5.7
CANADA .....	15,552,181	283,676.3	118,280.3	174,824.4	30,150.5	12,466.9	42,617.5	1,955.2	3,264.1

(1) Taxable income is equal to total income plus accumulated forward averaging amount withdrawal, minus total deductions, total exemptions, and forward averaging elective income deduction. If the result is an amount less than zero then taxable income is recorded as zero. While taxable income is recorded on some non-taxable returns, no tax is payable in such cases after the application of tax adjustments and tax credits.

Note: See page 43 and following for a description of this table and of all items of data.

(1) Le revenu imposable est égal au revenu total plus le retrait du montant d'étalement accumulé, moins le total des déductions, le total des exemptions, et la déduction relative au revenu étalé. Si le résultat est un montant inférieur à zéro alors le revenu imposable est indiqué comme étant zéro. Bien que certaines déclarations non imposables font état d'un revenu imposable, aucun impôt n'est à payer en pareils cas après l'application des redressements et des crédits d'impôt.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLE 2

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Loss and Nil-Perte et Néant		\$1 to-\$1,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	277	669	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	786,225	566,248	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	786,502	566,917	
Sources of Income .....		Sources de revenu .....		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	10,596	70,990	187,908
Commissions from Employment .....	5	Commissions d'emploi .....	5	491	6,638	1,501
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	404	1,302	8,710
Family Allowance .....	7	Allocations familiales .....	7	7,186	5,169	175,686
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	2,783	8,389	19,524
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	1,832	5,236	3,218
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	2,436	5,104	6,241
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	482	2,035	1,741
Net Business Income .....	12	Revenu net d'entreprise .....	12	26,259	272,645-	21,800
Net Professional Income .....	13	Revenu net de profession libérale .....	13	2,404	440-	2,441
Net Commission Income .....	14	Revenu net de commissions .....	14	971	1,533-	2,321
Net Farming Income .....	15	Revenu net d'agriculture .....	15	17,518	223,877-	6,887
Net Fishing Income .....	16	Revenu net de pêche .....	16	322	2,675-	614
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	2,327	5,099	5,537
Bond Interest .....	18	Intérêt obligataire .....	18	2,793	3,202	36,601
Bank Interest .....	19	Intérêt bancaire .....	19	19,051	24,712	167,401
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	1,023	3,227	872
Income from Trusts .....	21	Revenu de fiducie .....	21	488	655	1,551
Annuity Income .....	22	Revenu de rentes .....	22	512	3,760	610
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	1,594	1,748	3,914
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	595	4,492	894
Net Rental Income .....	25	Revenu net de location .....	25	8,001	82,488-	7,453
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	5,149	22,395	5,782
Miscellaneous Income .....	27	Revenus divers .....	27	3,738	10,524	29,415
Total Income Assessed .....	28	Revenu total établi .....	28	48,396	398,983-	566,917
Personal Exemptions .....		Exemptions personnelles .....				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	783,305	3,095,406	564,454
Age Exemption .....	30	Exemption en raison d'âge .....	30	3,388	8,399	5,366
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	16,600	53,139	57,994
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	9,485	13,276	109,814
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	36	60	125
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	783,305	3,170,280	564,454
Deductions .....		Déductions .....				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	6,324	804	15,845
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	8,236	1,023	121,908
Registered Pension Plan .....		Cotisations à un régime enregistré .....				
Contributions .....	37	de pensions .....	37	718	559	3,434
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	114	116	1,315
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	594	510	1,262
Interest, Dividends and Capital Gains .....		Déduction pour intérêts, dividendes .....				
Deduction .....	40	et gains en capital .....	40	20,089	10,680	165,600
Pension Income .....		Déduction relative au revenu .....				
Deduction .....	41	de pensions .....	41	534	484	1,043
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	2,591	394	13,570
Education Deduction .....	43	Déduction relative aux études .....	43	3,365	1,272	4,761
Tuition Fees .....	44	Frais de scolarité .....	44	4,044	3,265	18,012
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	227	245	1,687
Carrying Charges .....	46	Frais financiers .....	46	2,627	8,503	4,110
General Expense Allowance .....	47	Déduction générale pour frais .....	47	10,458	3,642	177,851
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	235	1,502	254
Disability Deduction .....	49	Déduction pour invalidité .....	49	576	1,428	563
Medical Claims .....	50	Frais médicaux .....	50	1,547	778	1,106
Charitable Donations .....	51	Dons de charité .....	51			3,685
Eligible Deductions Transferred .....		Déductions admissibles transférées .....				
from Spouse .....	52	d'un conjoint à l'autre .....	52	1,068	899	459
Other Deductions .....	53	Autres déductions .....	53	2,908	13,339	11,294
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	36,696	49,442	337,571
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55			
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	351	14,050	87
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	1,268	5,983	2,130
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	266	1,034	624
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	263	566	132
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	277	1,601	669
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	1,189	1,199	4,242
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	351	6,958	87
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	98	26	38
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	609,802	408,228	350,144

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$1,000 to-à \$1,500		\$1,500 to-à \$2,000		\$2,000 to-à \$2,500		\$2,500 to-à \$3,000		\$3,000 to-à \$3,500		P O T E T M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
189		409		496		362		643		1
224,905		208,595		216,227		208,903		246,473		2
225,094		209,004		216,723		209,265		247,116		3
	\$		\$		\$		\$		\$	
128,076	142,859	135,672	209,145	146,162	285,285	150,513	345,633	162,134	434,891	4
1,654	990	2,140	1,300	2,380	1,617	2,432	1,453	2,699	2,056	5
5,144	3,217	6,664	4,723	7,340	6,116	6,681	5,335	8,454	6,401	6
47,541	41,997	28,984	23,356	22,483	17,935	20,968	15,368	21,188	13,778	7
16,543	16,984	20,805	26,841	26,466	40,363	34,085	58,829	42,835	78,100	8
2,240	2,683	2,868	4,457	4,337	7,340	4,705	8,570	31,301	93,920	9
6,308	5,625	9,599	11,623	16,090	26,606	18,081	30,249	18,763	33,519	10
1,650	1,126	1,572	1,624	2,530	2,352	3,335	4,894	3,737	5,415	11
9,264	5,109	11,075	9,382	11,449	13,652	10,215	10,952	12,007	15,701	12
1,434	1,161	1,833	1,514	1,599	3,003	1,276	2,585	2,229	4,596	13
805	431	999	387	1,187	961	811	913	1,437	2,087	14
2,625	3,112	3,810	911	4,726	7,491	3,285	476	4,799	2,458	15
411	296	620	1,055	730	204	505	736	696	128	16
1,900	348	2,547	705	2,739	1,061	2,711	1,114	4,188	1,834	17
17,634	10,259	14,679	9,981	16,547	12,849	14,839	11,102	18,327	15,698	18
51,575	34,818	47,563	35,733	49,655	39,631	50,047	39,656	60,201	50,296	19
632	616	644	562	1,169	1,687	796	1,361	1,229	2,556	20
903	519	826	786	1,235	825	1,228	1,399	1,672	1,695	21
		257	304	197	752	553	543	980	1,130	22
1,834	283	1,403	180	2,225	144	1,606	416	3,251	416	23
399	118	338	161	1,183	451	490	62	950	781	24
3,346	177	4,598	2,663	4,087	2,696	4,163	1,865	5,425	4,703	25
3,350	386	4,485	316	4,702	2,613	4,104	1,776	4,925	1,742	26
18,158	14,369	19,964	18,989	24,810	26,957	25,026	30,525	25,912	34,559	27
225,094	280,664	209,004	364,875	216,723	487,608	209,265	574,862	247,116	803,542	28
224,187	882,705	208,324	822,093	216,004	851,407	208,837	823,840	246,738	973,725	29
2,938	7,286	3,934	9,628	5,538	13,734	5,655	14,024	32,613	80,803	30
17,732	58,748	13,210	42,917	10,217	32,467	10,698	33,997	13,361	42,160	31
32,053	54,668	18,206	29,785	14,532	23,457	13,468	19,696	12,374	16,404	32
		12	16			187	254	63	86	33
224,187	1,003,407	208,324	904,439	216,004	921,065	208,837	891,812	246,738	1,113,177	34
11,059	105	14,038	190	79,253	630	98,887	1,345	118,802	2,534	35
104,592	2,366	116,216	3,636	125,360	4,897	132,854	5,991	146,012	7,822	36
1,706	82	1,793	210	1,911	373	3,027	295	2,982	543	37
834	304	1,401	564	1,197	403	1,430	884	3,498	1,832	38
1,053	908	1,295	1,179	1,153	927	989	886	1,092	857	39
48,207	29,803	46,183	25,887	50,357	27,415	48,161	25,000	60,697	30,120	40
899	433	642	497	1,783	1,310	2,318	1,612	2,760	2,222	41
11,256	584	11,580	535	13,527	789	16,183	860	19,167	1,187	42
4,307	1,356	5,450	1,906	6,621	2,128	7,154	2,340	9,237	3,096	43
16,760	11,844	19,612	15,097	26,055	19,872	28,249	22,290	35,167	26,901	44
1,700	633	2,089	938	2,377	1,277	2,544	1,744	2,819	1,754	45
2,223	210	2,423	978	2,592	872	3,254	383	3,135	1,001	46
125,627	27,631	134,554	40,418	144,745	55,443	147,749	63,061	160,166	70,300	47
433	244	233	245	352	362	356	194	243	421	48
249	618	377	935	218	694	387	960	1,007	2,497	49
870	224	1,230	372	1,190	242	1,091	184	1,173	671	50
2,146	206	2,582	241	2,948	338	3,952	450	5,640	809	51
149	99	128	314	477	293	447	469	885	967	52
6,412	3,654	5,106	3,168	5,488	4,171	5,707	9,078	7,913	7,073	53
164,791	81,303	165,878	97,311	181,510	122,436	179,572	138,026	204,171	162,607	54
										55
22	570	168	2,406	97	868			186	4,258	56
1,252	1,314	1,056	2,890	1,419	2,242	1,128	1,524	1,426	5,828	57
184	88	406	321	411	90	357	50	626	940	58
26	40	106	171	356	57	202	19	520	432	59
189	127	409	492	496	147	362	68	643	1,372	60
2,583	143	2,600	427	2,282	245	1,979	143	2,571	1,089	61
22	279	168	1,289	97	459			186	2,096	62
93	1			14	3	63	1			63
94,221	68,825	65,075	44,291	60,403	38,721	48,104	31,288	51,641	30,879	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$3,500 to-\$4,000		\$4,000 to-\$4,500	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1 Nombre de déclarations imposables .....	698		3,549	
Number of Non-Taxable Returns .....	2 Nombre de déclarations non imposables ..	236,618		229,613	
Total Number of Returns .....	3 Nombre total de déclarations .....	237,316		233,162	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries .....	4 Salaires et traitements .....	160,513	483,595	156,967	528,091
Commissions from Employment .....	5 Commissions d'emploi .....	2,918	2,361	3,197	3,991
Other Employment Earnings .....	6 Autres revenus d'emploi .....	7,843	7,254	8,371	6,721
Family Allowance .....	7 Allocations familiales .....	21,509	12,911	17,898	10,971
Unemployment Insurance Benefits .....	8 Prestations d'assurance-chômage .....	51,433	104,228	57,027	126,211
Old Age Security Pension .....	9 Pension de sécurité de la vieillesse .....	22,697	67,760	22,307	65,941
CPP or QPP Benefits .....	10 Prestations du RPC ou du RRQ .....	25,959	50,458	29,195	58,381
Other Pensions or Superannuation .....	11 Autres pensions ou pensions de retraite ..	4,777	6,809	5,738	9,511
Net Business Income .....	12 Revenu net d'entreprise .....	13,439	30,326	13,552	31,081
Net Professional Income .....	13 Revenu net de profession libérale .....	2,293	4,606	2,205	5,581
Net Commission Income .....	14 Revenu net de commissions .....	1,391	1,438	1,490	3,061
Net Farming Income .....	15 Revenu net d'agriculture .....	3,894	2,246	5,798	5,261
Net Fishing Income .....	16 Revenu net de pêche .....	842	1,572	1,045	1,161
Taxable Amount of Dividends .....	17 Montant imposable des dividendes .....	2,849	1,712	3,200	1,281
Bond Interest .....	18 Intérêt obligataire .....	17,516	16,108	20,579	16,461
Bank Interest .....	19 Intérêt bancaire .....	65,844	50,465	68,268	61,701
Mortgage Interest .....	20 Intérêt hypothécaire .....	807	1,298	1,509	2,631
Income from Trusts .....	21 Revenu de fiducie .....	1,643	2,112	1,163	1,451
Annuity Income .....	22 Revenu de rentes .....	767	544	1,055	1,061
Other Canadian Investment Income .....	23 Autres placements au Canada .....	2,830	707	2,598	559
Foreign Investment Income .....	24 Revenu de placements étrangers .....	514	220	526	781
Net Rental Income .....	25 Revenu net de location .....	5,809	5,308	6,033	3,801
Taxable Capital Gains .....	26 Gains en capital imposables .....	4,482	2,846	5,898	3,311
Miscellaneous Income .....	27 Revenus divers .....	24,784	37,271	25,308	41,521
Total Income Assessed .....	28 Revenu total établi .....	237,316	889,662	233,162	990,581
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption .....	29 Exemption personnelle de base .....	236,985	934,980	232,803	919,951
Age Exemption .....	30 Exemption en raison d'âge .....	23,715	58,809	23,371	57,961
Married or Equivalent Exemption .....	31 Exemption de marié(e) ou l'équivalent ..	13,955	43,618	13,923	42,551
Wholly Dependent Children .....	32 Enfants entièrement à charge .....	14,409	18,269	12,663	16,211
Other Dependents Exemption .....	33 Ex. pour autres personnes à charge .....	63	89		
Total Personal Exemptions .....	34 Total des exemptions personnelles .....	236,985	1,055,765	232,803	1,036,681
Deductions	Déductions				
CPP or QPP Contributions .....	35 Cotisations au RPC ou au RRQ .....	131,522	3,692	132,850	4,691
Unemployment Insurance Premiums .....	36 Primes d'assurance-chômage .....	146,519	8,862	145,462	9,961
Registered Pension Plan	Cotisations à un régime enregistré				
Contributions .....	37 de pensions .....	2,908	646	3,048	436
Registered Retirement Savings Plan .....	38 Régime enregistré d'épargne-retraite ..	2,426	1,125	2,594	1,974
Registered Home Ownership	Régime enregistré d'épargne-logement				
Interest, Dividends and Capital Gains	39 Déduction pour intérêts, dividendes	1,328	1,096	2,343	1,931
Deduction .....	40 et gains en capital .....	63,979	32,596	71,250	40,361
Pension Income	Déduction relative au revenu				
Deduction .....	41 de pensions .....	2,914	2,296	4,231	3,401
Union and Professional Dues .....	42 Cotisations syndicales et prof. ....	20,395	1,230	20,124	1,171
Education Deduction .....	43 Déduction relative aux études .....	8,162	2,845	10,630	3,511
Tuition Fees .....	44 Frais de scolarité .....	37,230	29,443	35,523	29,441
Child Care Expenses .....	45 Frais de garde d'enfants .....	3,266	2,662	2,935	2,031
Carrying Charges .....	46 Frais financiers .....	4,112	655	4,001	880
General Expense Allowance .....	47 Déduction générale pour frais .....	159,042	71,263	156,090	70,601
Other Expenses of Employment .....	48 Autres frais découlant d'un emploi ..	482	523	350	541
Disability Deduction .....	49 Déduction pour invalidité .....	529	1,312	334	828
Medical Claims .....	50 Frais médicaux .....	1,260	264	2,373	849
Charitable Donations .....	51 Dons de charité .....	6,237	830	6,912	1,201
Eligible Deductions Transferred	Déductions admissibles transférées				
from Spouse .....	52 d'un conjoint à l'autre .....	1,007	1,210	733	952
Other Deductions .....	53 Autres déductions .....	6,460	5,284	5,864	5,711
Total Deductions (Item 35-53) .....	54 Total des déductions (Postes 35 à 53) ..	204,126	167,834	205,690	180,501
Forward Averaging Income Deduction ..	55 Déduction relative au revenu étalé .....				
Forward Averaging Withdrawal Amount ..	56 Retrait du montant d'étalement .....	70	767	163	4,740
Taxable Income Assessed .....	57 Revenu imposable établi .....	2,824	3,147	31,131	13,851
Net Federal Tax Payable .....	58 Impôt fédéral net à payer .....	656	209	1,105	1,161
Net Provincial Tax Payable .....	59 Impôt provincial net à payer .....	288	87	2,863	546
Total Net Tax Payable .....	60 Impôt total net à payer .....	698	296	3,549	1,701
Basic Federal Tax .....	61 Impôt fédéral de base .....	3,681	357	31,725	1,729
Forward Averaging Tax Credit .....	62 Cr. d'impôt pour étalement du revenu ..	70	375	163	2,342
Dividend Tax Credit .....	63 Crédit d'impôt pour dividendes .....	82	3	196	9
Child Tax Credit .....	64 Crédit d'impôt pour enfants .....	47,136	27,867	41,136	24,872

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$4,500 to-\$5,000		\$1 to-\$5,000		\$5,000 to-\$5,500		\$5,500 to-\$6,000		\$6,000 to-\$6,500		P O T E T M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
12,448		19,463		23,125		29,052		48,725		1
227,184		2,364,766		231,490		233,852		230,570		2
239,632		2,384,229		254,615		262,904		279,295		3
	\$		\$		\$		\$		\$	
162,188	594,609	1,390,133	3,130,465	173,091	702,450	181,612	782,090	188,367	881,989	4
3,663	4,761	22,584	19,257	3,777	5,537	3,943	7,734	4,096	5,699	5
9,736	9,061	68,943	52,322	8,682	7,270	9,936	8,252	10,765	10,661	6
19,851	12,099	376,108	225,481	20,462	11,848	21,791	11,629	24,878	13,915	7
63,783	145,458	332,501	609,329	74,773	183,333	85,067	225,865	88,108	247,072	8
27,236	82,057	120,909	335,119	31,568	96,381	33,144	100,921	37,854	117,048	9
33,429	63,079	163,665	282,504	36,042	75,391	34,505	74,177	39,942	89,872	10
6,770	12,969	31,850	45,759	6,738	11,550	8,426	15,325	13,213	29,120	11
14,432	37,533	117,233	151,714	15,535	45,628	17,692	60,828	20,176	71,618	12
2,148	5,839	17,458	29,539	2,677	9,382	2,599	11,915	4,090	17,913	13
1,696	3,805	12,137	14,248	1,978	3,316	2,350	5,466	2,264	6,369	14
5,361	8,535	41,185	16,311	5,545	5,298	6,482	11,924	9,906	30,416	15
835	1,243	6,298	5,440	1,397	2,730	1,345	1,633	1,915	2,962	16
3,687	1,902	29,358	10,892	5,888	3,929	4,982	3,363	6,958	5,672	17
20,766	18,580	177,488	122,876	21,681	21,735	24,035	25,239	25,173	27,285	18
74,705	74,484	635,259	434,558	79,210	82,877	81,489	94,208	96,113	112,034	19
1,678	2,730	9,336	14,099	2,171	4,681	2,174	4,607	3,042	5,771	20
1,687	2,605	11,908	11,838	2,092	3,481	2,088	1,870	2,343	2,642	21
860	866	5,279	5,948	1,395	1,954	1,939	2,103	1,731	1,884	22
2,617	822	22,278	3,837	3,229	1,255	3,881	389	3,814	1,133	23
818	365	6,112	3,150	742	658	861	202	1,051	1,050	24
6,975	5,405	47,889	24,770	8,226	4,946	8,928	10,331	9,269	6,771	25
4,416	3,132	42,144	21,887	6,691	2,818	6,895	3,543	7,893	5,479	26
27,197	46,456	220,574	262,084	28,041	48,164	27,758	47,893	29,607	50,083	27
239,632	1,138,396	2,384,229	5,800,803	254,615	1,336,611	262,904	1,511,508	279,295	1,744,459	28
239,308	944,730	2,377,640	9,377,997	254,417	1,005,277	262,710	1,037,284	279,178	1,104,245	29
28,030	69,514	131,160	325,001	32,422	80,405	33,890	83,899	39,020	96,600	30
14,576	43,610	165,666	536,580	16,408	47,642	17,608	52,127	20,322	58,755	31
15,095	19,332	242,614	309,077	14,608	17,900	15,239	18,780	17,761	22,464	32
		450	535			125	101	63	86	33
239,308	1,077,186	2,377,640	10,549,189	254,417	1,151,225	262,710	1,192,191	279,178	1,282,149	34
139,546	5,929	741,802	19,270	155,146	7,816	167,817	9,557	179,538	11,908	35
150,383	11,463	1,189,306	56,602	159,444	13,601	167,573	15,299	170,175	16,646	36
3,359	575	24,168	3,837	4,205	857	4,394	820	5,708	1,205	37
3,570	1,854	18,265	9,301	4,060	3,126	4,909	3,293	5,281	5,200	38
1,929	1,762	12,444	10,659	2,733	2,277	2,544	2,324	3,004	2,493	39
78,001	46,977	632,435	306,029	82,522	50,054	85,720	52,988	101,922	63,077	40
5,027	4,334	21,617	16,558	5,700	4,951	7,252	5,933	11,257	9,764	41
21,393	1,561	147,195	8,442	24,124	1,754	26,541	1,955	31,637	2,515	42
14,101	4,377	70,423	23,149	18,547	5,591	24,168	7,557	23,955	7,777	43
34,540	26,625	251,148	193,816	34,432	27,535	32,546	24,833	31,746	25,452	44
3,425	3,106	22,842	14,498	3,889	2,542	5,337	4,689	4,862	4,664	45
4,833	456	30,683	6,256	6,849	1,753	6,907	598	8,865	1,042	46
161,127	72,906	1,366,951	490,795	171,647	78,720	179,897	82,989	187,849	87,163	47
958	1,740	3,661	4,504	810	1,424	1,160	2,286	642	1,065	48
669	1,659	4,333	10,900	840	2,083	504	1,250	794	1,969	49
3,035	1,019	13,328	4,063	4,083	1,349	5,174	1,732	7,332	2,139	50
10,069	1,499	44,171	5,763	15,440	2,632	16,048	3,040	22,409	4,153	51
834	892	5,119	5,552	1,207	1,369	1,559	1,932	2,035	2,649	52
7,714	8,873	61,958	51,552	7,125	5,992	8,336	5,918	9,145	14,951	53
214,786	197,607	1,858,095	1,241,547	230,630	215,427	241,618	228,994	261,501	265,831	54
84	798	877	16,973	141	3,721	240	6,844	176	3,327	55
106,030	39,703	148,396	73,293	163,905	111,815	189,902	202,662	212,069	304,295	56
1,822	185	6,191	3,425	2,096	841	2,246	1,639	17,122	1,230	57
11,059	194	15,552	1,744	21,606	696	27,734	1,248	41,202	1,942	58
12,448	379	19,463	5,168	23,125	1,537	29,052	2,887	48,725	3,172	59
103,231	2,563	154,894	7,141	161,082	7,451	186,735	14,869	209,159	25,426	60
84	399	877	8,539	141	1,838	240	3,013	176	1,655	61
266	4	761	24	2,190	34	2,590	73	3,451	160	62
42,840	25,085	800,700	491,613	45,103	26,480	45,797	25,998	46,838	28,035	63

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$6,500 to-\$7,000		\$7,000 to-\$7,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	97,235	147,352	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	185,168	126,269	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	282,403	273,621	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	193,349	973,557	187,515
Commissions from Employment .....	5	Commissions d'emploi .....	5	3,890	6,342	3,841
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	11,256	10,263	9,155
Family Allowance .....	7	Allocations familiales .....	7	26,759	15,949	28,927
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	90,974	257,621	90,746
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	40,306	124,623	43,797
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	41,750	100,024	43,341
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	13,472	29,141	14,673
Net Business Income .....	12	Revenu net d'entreprise .....	12	20,478	82,011	18,665
Net Professional Income .....	13	Revenu net de profession libérale .....	13	3,794	14,449	2,828
Net Commission Income .....	14	Revenu net de commissions .....	14	2,078	5,630	1,694
Net Farming Income .....	15	Revenu net d'agriculture .....	15	9,485	23,175	9,409
Net Fishing Income .....	16	Revenu net de pêche .....	16	1,390	3,713	1,804
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	7,323	5,091	8,018
Bond Interest .....	18	Intérêt obligataire .....	18	26,852	33,530	29,996
Bank Interest .....	19	Intérêt bancaire .....	19	103,826	132,193	104,214
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	3,815	7,543	2,912
Income from Trusts .....	21	Revenu de fiducie .....	21	2,712	4,420	3,357
Annuity Income .....	22	Revenu de rentes .....	22	2,683	3,705	2,649
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	4,184	1,348	4,711
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	809	306	1,243
Net Rental Income .....	25	Revenu net de location .....	25	10,654	10,185	10,533
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	10,069	11,005	8,510
Miscellaneous Income .....	27	Revenus divers .....	27	26,568	48,816	24,999
Total Income Assessed .....	28	Revenu total établi .....	28	282,403	1,904,640	273,621
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	282,290	1,116,123	273,519
Age Exemption .....	30	Exemption en raison d'âge .....	30	40,909	101,449	44,530
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	26,115	74,152	26,039
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	20,479	26,574	23,070
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	310	403	211
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	282,290	1,318,701	273,519
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	187,721	13,605	185,907
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	170,895	18,328	170,635
Registered Pension Plan		Cotisations à un régime enregistré				
Contributions .....	37	de pensions .....	37	4,690	919	5,735
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	6,456	3,699	7,733
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	2,790	2,257	3,754
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction .....	40	et gains en capital .....	40	110,113	71,295	111,539
Pension Income		Déduction relative au revenu				
Deduction .....	41	de pensions .....	41	12,427	11,090	14,783
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	29,633	2,415	32,352
Education Deduction .....	43	Déduction relative aux études .....	43	22,613	7,714	25,379
Tuition Fees .....	44	Frais de scolarité .....	44	29,368	21,925	28,198
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	6,851	7,247	7,006
Carrying Charges .....	46	Frais financiers .....	46	9,411	1,251	12,744
General Expense Allowance .....	47	Déduction générale pour frais .....	47	191,212	89,419	186,717
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi ..	48	1,020	1,075	1,186
Disability Deduction .....	49	Déduction pour invalidité .....	49	912	2,262	798
Medical Claims .....	50	Frais médicaux .....	50	9,727	4,977	12,036
Charitable Donations .....	51	Dons de charité .....	51	25,401	5,288	30,535
Eligible Deductions Transferred		Déductions admissibles transférées				
from Spouse .....	52	d'un conjoint à l'autre .....	52	3,089	4,380	4,504
Other Deductions .....	53	Autres déductions .....	53	11,403	13,935	10,749
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	269,662	283,079	261,782
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55			
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	216	1,660	74
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	219,153	390,849	217,281
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	79,017	3,722	134,438
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	65,488	5,007	90,705
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	97,235	8,729	147,352
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	217,168	37,257	215,179
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	216	769	74
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	4,448	261	4,753
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	46,438	28,129	45,610

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$7,500 to-à \$8,000		\$8,000 to-à \$8,500		\$8,500 to-à \$9,000		\$9,000 to-à \$9,500		\$9,500 to-à \$10,000		P O T S E T M E ▼
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
166,529		164,569		182,176		183,414		194,706		1
110,481		88,051		81,070		74,818		56,266		2
277,010		252,620		263,246		258,232		250,972		3
	\$		\$		\$		\$		\$	
187,949	1,094,115	174,977	1,086,627	181,767	1,214,055	178,259	1,263,432	174,088	1,296,998	4
4,288	7,617	4,787	12,051	4,532	10,828	4,504	13,159	5,532	15,434	5
10,807	10,252	8,135	10,396	8,465	11,290	8,484	12,674	9,308	10,531	6
30,234	17,635	33,702	19,846	32,629	19,607	36,446	21,931	36,469	21,379	7
92,509	289,448	84,570	279,536	89,541	295,740	87,722	287,971	85,227	299,808	8
48,162	150,566	39,978	124,295	45,372	141,024	44,942	140,426	44,174	137,846	9
46,337	121,940	39,638	104,931	44,351	118,076	44,668	124,707	44,170	123,047	10
19,709	41,984	20,573	49,651	21,417	54,490	25,646	67,788	26,837	77,335	11
17,718	70,618	17,196	78,725	17,645	82,438	17,153	86,089	16,478	83,872	12
3,240	16,398	3,151	12,457	2,787	13,926	2,951	16,094	2,676	17,360	13
1,761	5,732	1,836	5,898	2,684	6,487	2,467	6,747	1,971	7,809	14
8,386	28,111	9,036	29,632	7,978	16,303	8,704	23,157	8,196	25,820	15
1,727	4,319	1,086	2,447	1,754	4,281	1,981	5,530	1,462	4,104	16
7,933	6,141	8,584	8,491	8,457	7,038	9,589	8,862	7,806	6,975	17
33,874	41,930	29,683	41,261	33,467	47,308	34,081	42,129	33,424	47,049	18
110,867	154,503	100,192	139,379	113,176	169,297	108,995	170,731	107,655	176,191	19
3,445	7,674	3,732	9,243	4,355	9,482	4,365	10,867	4,685	11,669	20
2,746	4,264	2,114	3,329	2,251	3,416	2,368	3,110	2,379	3,860	21
3,393	5,403	1,703	2,153	3,182	5,842	4,004	5,738	3,794	6,004	22
4,797	954	4,763	962	4,841	2,195	5,267	2,056	4,620	1,475	23
1,335	914	1,443	1,118	948	595	1,238	1,651	1,633	1,093	24
10,646	8,147	10,294	7,448	12,203	10,140	11,389	13,390	11,341	5,906	25
11,223	5,435	11,709	6,946	10,735	9,021	12,347	11,028	12,501	10,647	26
26,904	51,581	23,272	46,505	24,980	50,476	27,192	49,350	25,979	54,319	27
277,010	2,145,681	252,620	2,083,327	263,246	2,303,355	258,232	2,388,616	250,972	2,446,531	28
276,877	1,095,142	252,534	998,833	263,189	1,041,261	258,175	1,021,428	250,957	992,780	29
48,640	120,527	41,149	102,044	46,166	114,492	45,789	113,495	44,888	111,318	30
29,510	81,560	31,835	92,373	30,552	87,378	33,094	93,131	33,969	92,617	31
25,634	33,498	27,670	36,617	26,413	36,737	30,269	41,628	29,450	39,962	32
314	404	63	86	335	508	285	379	467	686	33
276,877	1,331,131	252,534	1,229,952	263,189	1,280,377	258,175	1,270,061	250,957	1,237,363	34
188,029	16,000	177,500	16,757	184,951	18,769	182,347	19,988	177,945	21,081	35
173,404	21,917	160,826	21,763	167,932	24,534	165,092	25,772	161,411	26,812	36
7,994	2,082	8,587	2,072	8,009	2,348	10,450	2,933	11,178	4,038	37
9,893	7,684	11,196	9,620	13,632	12,538	16,101	15,055	14,700	12,690	38
4,110	3,399	4,459	3,788	6,547	5,662	6,122	5,480	6,434	5,602	39
119,979	80,494	106,928	71,638	120,459	81,567	116,712	79,612	115,057	79,518	40
19,587	16,564	20,600	18,297	22,207	20,136	25,923	23,483	27,348	25,402	41
33,826	3,153	33,650	2,992	37,871	3,565	35,418	3,780	38,735	4,136	42
23,499	7,996	20,680	6,718	19,624	6,396	17,983	5,666	15,677	4,903	43
25,644	17,595	23,361	15,203	22,061	13,630	20,669	14,696	16,642	11,093	44
9,208	8,941	7,385	7,021	9,053	10,304	9,247	10,672	8,307	9,609	45
13,111	2,528	13,320	2,642	15,260	1,734	17,149	2,259	17,048	2,403	46
186,447	88,771	174,532	83,232	181,491	87,093	177,521	85,735	173,576	83,646	47
1,434	2,553	2,143	2,968	1,620	3,040	1,972	3,254	2,332	3,486	48
1,090	2,701	1,119	2,775	1,098	2,723	1,376	3,402	1,353	3,355	49
14,064	4,872	12,039	5,097	13,754	6,883	15,155	7,808	13,526	7,785	50
34,003	7,853	33,907	8,858	41,931	11,287	42,504	11,438	41,925	13,022	51
5,302	8,149	4,594	6,612	6,677	10,455	7,260	11,712	7,287	12,083	52
14,178	16,042	12,151	13,859	11,451	11,557	13,793	16,606	15,706	20,665	53
268,718	319,294	246,302	301,912	258,191	334,219	253,708	349,354	245,556	351,331	54
				62	135					55
224	617	125	192	115	467	119	587	40	529	56
236,851	545,405	221,625	586,208	241,000	715,521	239,780	793,920	237,690	877,272	57
155,549	22,303	156,977	32,100	171,796	46,414	171,793	56,815	183,720	69,804	58
103,824	15,037	105,597	18,909	122,685	24,808	132,653	29,678	137,753	34,066	59
166,529	37,340	164,569	51,010	182,176	71,222	183,414	86,494	194,706	103,869	60
234,448	61,208	218,407	69,326	238,216	87,723	236,614	100,160	235,586	114,239	61
224	239	125	95	115	235	119	287	40	276	62
6,716	413	7,230	575	7,440	736	8,472	1,033	7,344	957	63
43,590	24,831	38,486	20,962	40,104	22,695	35,535	20,593	38,081	21,192	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$5,000 to-\$10,000		\$10,000 to-\$10,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	1,236,883	196,284	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	1,418,035	51,850	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	2,654,918	248,134	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	1,820,974	10,316,186	176,751
Commissions from Employment .....	5	Commissions d'emploi .....	5	43,190	91,756	4,492
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	94,993	102,180	7,657
Family Allowance .....	7	Allocations familiales .....	7	292,297	169,568	36,979
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	869,237	2,643,189	81,247
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	409,297	1,270,870	43,525
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	414,744	1,044,362	43,946
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	170,704	405,759	26,395
Net Business Income .....	12	Revenu net d'entreprise .....	12	178,736	733,281	16,490
Net Professional Income .....	13	Revenu net de profession libérale .....	13	30,793	139,286	2,545
Net Commission Income .....	14	Revenu net de commissions .....	14	21,083	57,832	1,660
Net Farming Income .....	15	Revenu net d'agriculture .....	15	83,127	222,305	7,679
Net Fishing Income .....	16	Revenu net de pêche .....	16	15,861	35,075	1,413
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	75,538	61,524	9,116
Bond Interest .....	18	Intérêt obligataire .....	18	292,266	363,758	33,584
Bank Interest .....	19	Intérêt bancaire .....	19	1,005,737	1,367,466	106,184
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	34,696	77,456	4,118
Income from Trusts .....	21	Revenu de fiducie .....	21	24,450	34,666	2,126
Annuity Income .....	22	Revenu de rentes .....	22	26,473	38,670	4,030
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	44,107	12,722	5,007
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	11,303	8,430	1,140
Net Rental Income .....	25	Revenu net de location .....	25	103,483	86,750	11,250
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	98,573	72,370	13,767
Miscellaneous Income .....	27	Revenus divers .....	27	265,300	492,266	26,581
Total Income Assessed .....	28	Revenu total établi .....	28	2,654,918	19,847,728	248,134
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	2,653,846	10,494,636	248,083
Age Exemption .....	30	Exemption en raison d'âge .....	30	417,403	1,034,602	44,310
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	265,452	751,834	36,767
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	230,593	302,268	30,204
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	2,173	2,924	398
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	2,653,846	12,586,264	248,083
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	1,786,901	149,945	180,269
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	1,667,387	204,614	159,402
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	70,950	18,577	12,489
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	93,961	78,836	17,543
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	42,497	36,619	6,260
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	1,070,951	703,512	113,025
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	167,084	148,316	27,466
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	323,787	28,947	41,036
Education Deduction .....	43	Déduction relative aux études .....	43	212,125	68,535	15,732
Tuition Fees .....	44	Frais de scolarité .....	44	264,667	191,691	17,460
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	71,145	72,557	9,229
Carrying Charges .....	46	Frais financiers .....	46	120,664	17,813	19,193
General Expense Allowance .....	47	Déduction générale pour frais .....	47	1,810,889	855,244	175,988
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	14,319	23,061	2,014
Disability Deduction .....	49	Déduction pour invalidité .....	49	9,884	24,355	1,496
Medical Claims .....	50	Frais médicaux .....	50	106,890	47,793	15,164
Charitable Donations .....	51	Dons de charité .....	51	304,103	74,553	44,133
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	43,514	66,314	9,719
Other Deductions .....	53	Autres déductions .....	53	114,037	128,581	10,887
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	2,537,668	2,939,863	244,766
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	62	135	63
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,464	18,165	26
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	2,179,256	4,988,551	236,911
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	1,074,754	246,437	186,534
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	849,247	141,626	140,272
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	1,236,883	388,064	196,284
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	2,152,594	565,816	234,946
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,464	8,517	26
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	54,634	4,687	8,604
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	425,582	245,847	37,602

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$10,500 to-à \$11,000		\$11,000 to-à \$11,500		\$11,500 to-à \$12,000		\$12,000 to-à \$12,500		\$12,500 to-à \$13,000		P O T E N T I A L E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
200,414		200,885		201,543		207,630		203,354		1
39,813		35,096		28,679		23,342		18,692		2
240,227		235,981		230,222		230,972		222,046		3
	\$		\$		\$		\$		\$	
170,947	1,411,962	168,216	1,501,916	166,644	1,554,923	171,260	1,663,574	166,202	1,681,611	4
5,898	19,377	5,572	21,011	4,864	17,266	5,001	19,328	5,126	18,916	5
6,442	10,199	5,979	7,900	5,024	7,621	5,291	6,806	6,386	17,163	6
35,745	21,723	38,081	22,990	43,475	26,296	40,965	24,530	40,100	23,728	7
79,463	295,076	76,890	268,545	73,544	263,776	74,139	268,651	65,915	238,828	8
41,475	129,151	38,664	120,694	38,186	118,868	36,734	115,103	35,401	109,508	9
41,989	118,843	40,000	117,815	38,953	111,979	37,308	112,541	37,621	114,677	10
27,747	97,695	26,456	93,286	26,483	99,748	28,223	115,007	27,599	120,416	11
15,738	95,133	14,926	81,014	15,252	82,052	14,031	71,597	13,766	81,146	12
2,849	12,462	3,355	18,485	2,784	17,199	2,287	12,801	2,514	15,667	13
1,705	5,160	2,508	7,283	2,336	7,177	1,721	7,006	1,785	5,097	14
7,221	25,215	8,912	38,259	9,507	46,592	8,566	49,638	8,459	31,400	15
1,300	4,658	1,313	6,003	1,454	6,575	1,728	5,954	966	5,590	16
10,213	10,458	8,936	10,572	10,598	10,425	9,930	12,400	11,286	12,309	17
34,664	50,377	33,624	49,494	33,866	51,016	32,210	45,156	32,130	49,169	18
106,951	177,772	104,203	183,915	102,797	187,034	101,672	186,356	99,610	184,189	19
3,490	10,437	4,263	11,780	3,732	10,354	3,556	9,888	3,100	9,468	20
2,205	2,645	2,695	5,697	2,207	3,733	2,285	3,798	2,505	4,016	21
4,517	7,375	4,692	7,601	5,216	7,842	4,489	8,292	5,292	11,276	22
4,812	713	5,082	1,365	4,749	1,498	4,726	2,547	3,575	2,855	23
1,368	902	1,023	707	1,471	1,108	636	454	1,515	1,632	24
11,941	8,037	11,228	12,928	9,415	6,319	11,427	6,734	10,197	7,817	25
14,478	10,177	14,231	8,200	14,094	11,468	13,104	10,117	15,174	22,120	26
27,086	55,931	26,261	56,467	27,022	54,785	29,762	70,588	29,086	62,521	27
240,227	2,581,480	235,981	2,653,929	230,222	2,705,653	230,972	2,828,867	222,046	2,831,118	28
240,188	950,157	235,833	933,398	230,138	910,364	230,835	912,817	221,872	877,837	29
41,994	104,144	39,272	97,393	38,637	95,817	37,309	92,526	35,885	88,970	30
36,264	104,450	38,805	110,883	40,844	117,568	39,159	110,539	37,971	107,750	31
31,312	42,572	32,625	44,231	35,913	51,313	34,731	47,407	36,025	47,095	32
793	1,430	736	1,011	543	757	627	853	1,008	1,771	33
240,188	1,202,753	235,833	1,186,917	230,138	1,175,820	230,835	1,164,141	221,872	1,123,423	34
176,100	23,217	175,094	25,271	174,175	26,805	177,113	28,240	171,371	28,557	35
157,796	28,969	156,832	31,301	154,898	32,120	156,770	33,877	153,859	34,883	36
13,408	4,779	13,222	4,895	16,770	6,109	19,535	8,149	20,534	7,835	37
17,192	19,222	18,955	22,092	21,062	24,928	22,668	27,783	23,749	28,393	38
5,804	5,251	7,071	6,308	6,837	5,783	8,002	6,969	8,526	7,547	39
114,395	77,673	112,695	76,404	110,783	74,298	109,730	73,508	107,322	74,077	40
29,184	27,936	28,213	26,715	27,771	26,003	29,844	28,806	29,150	28,094	41
41,973	4,903	44,696	5,220	48,076	6,236	48,922	5,842	50,002	6,716	42
14,123	4,594	13,845	4,116	13,655	4,482	12,065	3,877	12,803	4,010	43
16,970	11,211	15,237	10,447	14,443	8,172	14,545	9,123	13,671	8,130	44
9,588	12,672	9,465	12,112	9,635	12,659	11,273	14,622	11,732	14,684	45
20,319	3,217	19,837	3,026	20,525	4,600	22,333	3,637	22,544	3,006	46
170,425	82,781	167,988	81,827	165,478	80,567	170,616	83,499	166,333	81,237	47
2,750	5,290	3,129	5,254	3,150	6,915	3,412	6,460	2,621	4,793	48
1,295	3,118	1,229	3,048	1,583	3,918	1,923	4,769	1,629	4,025	49
15,508	10,080	13,074	12,109	14,498	10,597	14,015	10,134	13,531	10,338	50
47,435	13,415	51,174	16,008	51,338	17,006	48,689	14,880	49,131	16,388	51
9,361	16,209	11,024	17,759	10,339	17,399	10,001	17,215	10,511	18,252	52
12,801	16,088	13,087	16,186	14,918	21,653	13,863	22,551	12,824	23,404	53
236,822	370,627	233,942	380,096	228,899	390,251	229,859	403,940	221,416	404,370	54
		23	43							55
30	959	229	2,994	112	2,518	137	2,356	172	1,630	56
231,430	1,020,400	229,729	1,099,949	226,111	1,151,095	227,535	1,272,815	219,362	1,312,171	57
192,369	93,477	191,615	106,869	191,633	115,629	199,258	134,515	196,179	143,738	58
143,171	44,241	145,618	49,702	146,958	53,720	151,623	61,052	148,624	64,536	59
200,414	137,718	200,885	156,571	201,543	169,349	207,630	195,568	203,354	208,274	60
229,446	139,384	227,944	153,407	224,478	162,955	226,082	183,433	217,686	192,073	61
30	468	229	1,482	112	1,150	137	1,163	172	824	62
9,495	1,589	8,460	1,728	10,252	1,807	9,658	2,166	11,117	2,213	63
33,030	16,469	30,202	16,756	31,489	16,573	31,238	15,603	28,668	15,026	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

				\$13,000 to-\$13,500		\$13,500 to-\$14,000	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	204,031		197,216	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables .....	2	17,911		13,671	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	221,942		210,887	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	169,825	1,813,986	162,365	1,815,271
Commissions from Employment .....	5	Commissions d'emploi .....	5	3,782	14,914	4,729	17,511
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	6,527	12,236	4,749	9,451
Family Allowance .....	7	Allocations familiales .....	7	40,762	25,406	42,191	25,488
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	66,648	248,357	62,586	233,731
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	34,259	106,526	31,247	96,951
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	35,317	109,007	32,365	98,941
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite .....	11	25,852	120,251	24,166	110,561
Net Business Income .....	12	Revenu net d'entreprise .....	12	13,593	80,456	12,570	73,551
Net Professional Income .....	13	Revenu net de profession libérale .....	13	2,500	12,781	2,745	24,991
Net Commission Income .....	14	Revenu net de commissions .....	14	1,866	8,039	1,695	7,691
Net Farming Income .....	15	Revenu net d'agriculture .....	15	7,991	37,003	7,065	36,601
Net Fishing Income .....	16	Revenu net de pêche .....	16	1,101	5,747	1,140	6,781
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	10,346	14,363	10,614	15,331
Bond Interest .....	18	Intérêt obligataire .....	18	32,799	45,988	33,453	51,701
Bank Interest .....	19	Intérêt bancaire .....	19	98,495	180,876	93,044	172,361
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	3,954	10,549	3,569	13,061
Income from Trusts .....	21	Revenu de fiducie .....	21	1,822	2,957	2,640	2,871
Annuity Income .....	22	Revenu de rentes .....	22	5,271	8,802	4,943	10,631
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	4,138	2,371	3,778	1,041
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,038	949	1,285	1,401
Net Rental Income .....	25	Revenu net de location .....	25	9,714	9,481	11,140	6,971
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	12,682	10,444	13,298	11,381
Miscellaneous Income .....	27	Revenus divers .....	27	28,185	58,165	25,470	54,471
Total Income Assessed .....	28	Revenu total établi .....	28	221,942	2,939,652	210,887	2,898,811
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	221,829	877,877	210,864	834,721
Age Exemption .....	30	Exemption en raison d'âge .....	30	34,997	86,754	31,846	78,971
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent .....	31	39,512	111,844	37,914	109,411
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	36,168	52,588	37,261	52,211
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	708	946	408	628
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	221,829	1,130,009	210,864	1,075,951
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	173,297	30,886	167,225	31,202
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	156,956	37,505	152,324	38,247
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	22,340	10,486	26,683	11,744
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	25,830	34,135	22,296	30,831
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement .....	39	7,854	6,805	8,884	8,017
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	106,983	71,017	102,590	68,225
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	27,188	26,051	25,987	24,754
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	50,282	7,107	48,998	6,708
Education Deduction .....	43	Déduction relative aux études .....	43	11,835	4,026	9,936	3,336
Tuition Fees .....	44	Frais de scolarité .....	44	12,808	8,776	11,970	7,092
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	12,220	17,037	12,225	16,638
Carrying Charges .....	46	Frais financiers .....	46	23,367	3,471	21,549	4,432
General Expense Allowance .....	47	Déduction générale pour frais .....	47	169,221	82,578	161,389	79,416
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	2,665	6,016	3,201	7,531
Disability Deduction .....	49	Déduction pour invalidité .....	49	1,929	4,758	906	2,247
Medical Claims .....	50	Frais médicaux .....	50	14,040	10,702	11,333	8,839
Charitable Donations .....	51	Dons de charité .....	51	51,783	17,992	49,504	16,602
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	10,953	17,628	10,413	17,054
Other Deductions .....	53	Autres déductions .....	53	14,853	26,437	11,861	20,772
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	221,402	423,411	210,519	403,686
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55			63	345
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	183	2,859	347	3,296
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	218,989	1,397,442	208,765	1,426,937
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	197,928	158,791	191,798	167,478
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	148,650	70,678	146,414	74,820
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	204,031	229,469	197,216	242,298
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	217,431	207,086	207,304	214,532
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	185	1,443	347	1,342
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	9,915	2,757	10,437	2,829
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	27,769	13,744	25,808	13,028

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$14,000 to-à \$14,500		\$14,500 to-à \$15,000		\$10,000 to-à \$15,000		\$15,000 to-à \$15,500		\$15,500 to-à \$16,000		P I O T S E T M E ▼
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
203,338		196,341		2,011,036		199,946		196,810		1
10,430		7,534		247,018		6,183		4,845		2
213,768		203,875		2,258,054		206,129		201,655		3
	\$		\$		\$		\$		\$	
167,454	1,941,498	161,382	1,974,445	1,681,046	16,753,766	165,794	2,119,710	162,163	2,181,293	4
4,086	20,552	5,002	28,285	48,552	188,609	5,093	29,804	3,711	22,135	5
6,705	14,980	4,944	9,018	59,704	109,350	5,377	10,535	4,279	10,121	6
42,293	27,678	42,420	24,678	403,011	244,736	40,657	24,121	43,937	27,685	7
64,182	228,104	61,016	205,669	705,630	2,538,193	57,853	195,170	53,026	182,839	8
30,856	95,718	29,031	89,429	359,378	1,117,188	26,106	80,556	24,351	75,719	9
32,989	100,305	30,484	94,238	370,972	1,100,500	26,582	81,217	25,528	82,175	10
25,358	118,746	23,609	125,866	261,888	1,082,486	21,582	120,934	21,704	133,395	11
12,620	75,102	11,785	82,626	140,771	809,681	12,907	87,625	10,486	84,107	12
2,502	17,724	1,766	10,505	25,847	159,120	2,042	17,750	1,979	15,128	13
1,190	7,309	1,192	5,796	17,658	65,336	1,516	6,520	1,496	6,411	14
6,937	37,766	6,767	30,901	79,104	360,323	5,761	28,544	6,178	25,712	15
408	2,524	844	5,634	11,667	53,802	740	5,143	742	3,711	16
10,947	13,947	10,591	15,152	102,577	125,321	10,124	15,567	9,881	18,858	17
33,163	48,010	31,735	43,688	331,228	484,757	33,523	47,140	32,036	43,961	18
98,889	182,270	91,094	163,410	1,002,939	1,795,906	93,126	170,499	90,107	160,196	19
3,547	10,316	2,791	7,587	36,120	103,244	3,085	6,844	2,855	7,238	20
2,513	6,381	2,028	5,109	23,026	39,906	2,634	5,192	2,012	2,514	21
5,694	13,154	4,545	7,758	48,689	88,764	4,567	9,851	4,704	11,678	22
5,358	2,248	4,177	1,134	45,402	17,494	3,722	1,584	4,675	1,997	23
1,410	1,498	1,843	1,994	12,729	11,389	1,718	3,975	1,665	2,143	24
10,007	10,998	10,835	11,061	107,154	90,570	10,010	7,341	9,970	5,226	25
13,807	10,545	12,919	8,630	137,554	110,586	13,222	10,124	13,502	9,762	26
27,063	58,602	23,931	53,904	270,447	585,473	27,063	56,820	27,373	61,546	27
213,768	3,045,975	203,875	3,006,519	2,258,054	28,036,499	206,129	3,142,565	201,655	3,175,548	28
213,625	845,586	203,815	806,769	2,257,082	8,931,256	206,091	815,553	201,537	797,751	29
31,378	77,791	29,663	73,468	365,291	905,705	26,623	66,002	24,875	61,683	30
39,098	111,979	39,763	110,233	386,097	1,098,976	36,588	103,425	38,348	110,779	31
38,160	55,205	37,263	50,380	349,662	485,975	36,961	51,392	39,357	56,598	32
1,338	1,965	844	1,319	7,403	11,356	916	1,532	1,126	1,796	33
213,625	1,092,526	203,815	1,042,169	2,257,082	11,433,268	206,091	1,037,904	201,537	1,028,607	34
170,931	33,174	165,302	33,850	1,730,877	283,934	170,905	36,770	167,920	37,765	35
155,049	40,347	150,038	41,130	1,553,924	346,543	154,114	44,014	152,132	45,520	36
29,635	13,848	31,038	15,656	205,654	87,681	35,504	17,991	36,373	19,684	37
26,719	38,887	26,533	35,768	222,547	281,242	31,942	46,395	28,463	42,370	38
10,582	9,635	8,808	8,000	78,628	69,660	10,183	8,987	11,025	9,930	39
107,056	70,430	99,690	64,600	1,084,269	729,449	102,786	65,398	99,950	63,452	40
26,662	25,529	24,622	23,562	276,087	263,439	22,723	21,918	22,839	22,176	41
54,004	7,751	53,771	7,926	481,760	62,787	55,859	9,046	56,462	9,392	42
9,114	2,769	7,230	2,362	120,338	38,599	8,883	3,062	8,689	2,700	43
12,290	5,391	10,530	4,782	139,924	84,512	12,181	6,032	10,059	5,707	44
11,415	16,717	12,325	18,404	109,107	147,948	13,077	18,570	11,927	18,009	45
23,677	3,573	22,283	3,657	215,627	35,340	22,743	4,048	22,931	3,610	46
167,418	82,083	161,189	79,330	1,676,045	818,314	165,435	81,312	161,532	79,803	47
3,210	8,525	3,821	7,042	29,973	61,133	4,138	6,895	3,143	6,492	48
866	2,014	1,418	3,571	14,274	35,160	1,012	2,548	946	2,349	49
12,271	8,962	13,228	8,595	136,662	102,175	10,986	10,140	10,319	9,031	50
50,377	16,215	52,868	17,198	496,432	159,185	50,929	17,547	53,622	20,347	51
10,765	18,083	10,173	17,559	103,259	172,371	9,824	15,714	8,957	13,641	52
15,751	26,748	13,079	20,205	133,924	207,572	13,261	21,416	12,449	23,854	53
213,380	430,683	203,644	413,198	2,244,649	3,987,043	205,968	437,802	201,474	435,832	54
		126	378	275	860	10	10			55
131	1,909	130	164	1,500	19,077	130	759	242	3,403	56
212,070	1,528,947	202,560	1,554,993	2,213,462	12,718,479	204,775	1,671,563	200,680	1,718,119	57
198,475	183,476	191,721	191,495	1,937,510	1,377,412	197,159	212,109	193,517	221,835	58
150,760	82,691	143,716	84,837	1,465,806	625,230	148,595	93,741	147,117	97,508	59
203,338	266,167	196,341	276,332	2,011,036	2,002,642	199,946	305,850	196,810	319,343	60
210,978	232,711	201,433	239,232	2,197,728	1,851,773	203,732	260,339	199,678	269,539	61
131	944	130	81	1,500	9,102	130	386	242	1,904	62
10,862	2,647	10,338	2,932	99,138	22,327	9,788	2,961	9,783	3,491	63
26,772	14,045	24,847	11,912	297,425	153,177	24,340	11,944	24,098	11,731	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

				\$16,000 to-\$16,500		\$16,500 to-\$17,000	
ITEM	POSTE	Number	Amount	Number	Amount	Number	Amount
		Nombre	Montant	Nombre	Montant	Nombre	Montant
Number of Taxable Returns .....	1 Nombre de déclarations imposables .....	1	199,555			193,268	
Number of Non-Taxable Returns .....	2 Nombre de déclarations non imposables .....	2	4,546			3,697	
Total Number of Returns .....	3 Nombre total de déclarations .....	3	204,101			196,965	
Sources of Income	Sources de revenu		\$		\$		
Wages and Salaries .....	Salaires et traitements .....	4	168,473	2,314,872	162,993	2,332,099	
Commissions from Employment .....	Commissions d'emploi .....	5	4,593	22,454	4,734	22,122	
Other Employment Earnings .....	Autres revenus d'emploi .....	6	6,173	15,894	4,217	6,988	
Family Allowance .....	Allocations familiales .....	7	43,691	26,547	42,723	25,711	
Unemployment Insurance Benefits .....	Prestations d'assurance-chômage .....	8	54,869	190,172	50,585	171,222	
Old Age Security Pension .....	Pension de sécurité de la vieillesse .....	9	23,380	71,813	23,819	73,421	
CPP or QPP Benefits .....	Prestations du RPC ou du RRQ .....	10	25,593	80,293	25,517	77,861	
Other Pensions or Superannuation .....	Autres pensions ou pensions de retraite .....	11	20,472	122,309	21,975	137,011	
Net Business Income .....	Revenu net d'entreprise .....	12	11,419	80,437	8,889	56,351	
Net Professional Income .....	Revenu net de profession libérale .....	13	2,336	14,316	1,735	14,261	
Net Commission Income .....	Revenu net de commissions .....	14	1,363	9,332	1,947	9,831	
Net Farming Income .....	Revenu net d'agriculture .....	15	4,900	27,233	5,046	27,031	
Net Fishing Income .....	Revenu net de pêche .....	16	670	5,606	698	5,741	
Taxable Amount of Dividends .....	Montant imposable des dividendes .....	17	12,190	16,810	10,317	17,151	
Bond Interest .....	Intérêt obligataire .....	18	33,059	45,511	32,153	49,991	
Bank Interest .....	Intérêt bancaire .....	19	89,175	169,973	89,043	165,051	
Mortgage Interest .....	Intérêt hypothécaire .....	20	3,361	11,050	2,667	7,231	
Income from Trusts .....	Revenu de fiducie .....	21	2,336	3,956	2,258	4,021	
Annuity Income .....	Revenu de rentes .....	22	5,740	11,311	5,606	11,141	
Other Canadian Investment Income .....	Autres placements au Canada .....	23	4,944	2,292	3,276	1,621	
Foreign Investment Income .....	Revenu de placements étrangers .....	24	1,355	1,967	1,151	1,341	
Net Rental Income .....	Revenu net de location .....	25	10,642	3,857	9,511	9,601	
Taxable Capital Gains .....	Gains en capital imposables .....	26	14,085	10,150	13,097	10,741	
Miscellaneous Income .....	Revenus divers .....	27	27,338	59,015	27,495	60,801	
Total Income Assessed .....	Revenu total établi .....	28	204,101	3,317,168	196,965	3,298,401	
Personal Exemptions	Exemptions personnelles						
Basic Personal Exemption .....	Exemption personnelle de base .....	29	204,092	807,779	196,953	779,511	
Age Exemption .....	Exemption en raison d'âge .....	30	23,865	59,185	23,963	59,421	
Married or Equivalent Exemption .....	Exemption de marié(e) ou l'équivalent .....	31	38,943	111,864	37,915	109,891	
Wholly Dependent Children .....	Enfants entièrement à charge .....	32	39,486	54,507	37,838	53,971	
Other Dependents Exemption .....	Ex. pour autres personnes à charge .....	33	935	1,302	575	831	
Total Personal Exemptions .....	Total des exemptions personnelles .....	34	204,092	1,034,638	196,953	1,003,651	
Deductions	Déductions						
CPP or QPP Contributions .....	Cotisations au RPC ou au RRQ .....	35	170,930	39,582	166,376	39,681	
Unemployment Insurance Premiums .....	Primes d'assurance-chômage .....	36	156,616	48,159	152,131	48,631	
Registered Pension Plan Contributions .....	Cotisations à un régime enregistré de pensions .....	37	44,060	24,144	45,677	26,201	
Registered Retirement Savings Plan .....	Régime enregistré d'épargne-retraite .....	38	32,114	47,740	32,392	51,201	
Registered Home Ownership .....	Régime enregistré d'épargne-logement .....	39	9,874	8,460	10,593	9,371	
Interest, Dividends and Capital Gains Deduction .....	Déduction pour intérêts, dividendes et gains en capital .....	40	101,054	64,453	98,784	63,571	
Pension Income Deduction .....	Déduction relative au revenu de pensions .....	41	21,743	21,096	23,121	22,361	
Union and Professional Dues .....	Cotisations syndicales et prof. .....	42	64,944	10,767	61,598	10,528	
Education Deduction .....	Déduction relative aux études .....	43	7,365	2,530	7,090	2,551	
Tuition Fees .....	Frais de scolarité .....	44	12,351	6,156	10,213	4,371	
Child Care Expenses .....	Frais de garde d'enfants .....	45	11,949	18,591	10,031	14,831	
Carrying Charges .....	Frais financiers .....	46	25,165	5,365	22,772	4,241	
General Expense Allowance .....	Déduction générale pour frais .....	47	168,317	83,121	162,688	80,301	
Other Expenses of Employment .....	Autres frais découlant d'un emploi .....	48	3,855	7,507	3,056	8,361	
Disability Deduction .....	Déduction pour invalidité .....	49	1,169	2,907	1,189	2,951	
Medical Claims .....	Frais médicaux .....	50	10,865	8,609	10,590	10,038	
Charitable Donations .....	Dons de charité .....	51	55,529	17,809	54,421	19,538	
Eligible Deductions Transferred from Spouse .....	Déductions admissibles transférées d'un conjoint à l'autre .....	52	8,927	15,028	8,936	14,761	
Other Deductions .....	Autres déductions .....	53	13,411	25,513	12,500	23,906	
Total Deductions (Item 35-53) .....	Total des déductions (Postes 35 à 53) .....	54	203,769	457,536	196,921	457,429	
Forward Averaging Income Deduction .....	Déduction relative au revenu étalé .....	55					
Forward Averaging Withdrawal Amount .....	Retrait du montant d'étalement .....	56	62	883	190	1,070	
Taxable Income Assessed .....	Revenu imposable établi .....	57	203,182	1,829,168	196,144	1,841,866	
Net Federal Tax Payable .....	Impôt fédéral net à payer .....	58	197,675	241,061	191,183	246,816	
Net Provincial Tax Payable .....	Impôt provincial net à payer .....	59	144,900	102,659	140,687	103,841	
Total Net Tax Payable .....	Impôt total net à payer .....	60	199,555	343,719	193,268	350,658	
Basic Federal Tax .....	Impôt fédéral de base .....	61	202,369	289,823	195,312	293,727	
Forward Averaging Tax Credit .....	Cr. d'impôt pour étalement du revenu .....	62	62	470	190	523	
Dividend Tax Credit .....	Crédit d'impôt pour dividendes .....	63	11,854	3,279	10,038	3,488	
Child Tax Credit .....	Crédit d'impôt pour enfants .....	64	21,931	10,701	21,369	10,272	

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$17,000 to-à \$17,500		\$17,500 to-à \$18,000		\$18,000 to-à \$18,500		\$18,500 to-à \$19,000		\$19,000 to-à \$19,500		P O S T E M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
192,256		189,702		186,717		182,698		181,198		1
3,216		3,358		3,221		2,265		2,156		2
195,472		193,060		189,938		184,963		183,354		3
	\$		\$		\$		\$		\$	
163,308	2,425,318	161,997	2,481,336	161,220	2,558,672	157,171	2,584,474	157,244	2,648,718	4
4,767	30,422	5,567	37,233	4,825	30,463	4,491	25,104	4,790	32,706	5
5,733	11,273	4,157	8,369	5,428	14,578	4,337	9,296	6,441	11,323	6
43,097	25,187	46,415	27,416	43,414	25,140	46,362	26,898	44,784	27,437	7
46,252	162,610	44,287	150,828	43,406	141,375	39,123	132,763	38,219	123,523	8
21,181	65,446	20,481	62,999	19,077	60,185	18,030	54,815	17,191	52,689	9
22,792	75,512	22,297	71,472	21,917	68,655	20,761	64,425	19,289	61,692	10
19,914	126,480	18,501	125,852	17,834	116,718	16,934	115,195	16,838	120,326	11
8,248	61,222	9,729	67,199	9,176	75,809	10,190	74,350	9,404	72,811	12
1,892	15,482	1,501	9,471	1,771	13,968	2,468	23,256	2,130	20,196	13
1,357	5,547	1,157	8,654	1,291	7,225	1,535	10,114	793	6,449	14
5,366	23,428	5,717	35,370	4,496	21,751	5,191	22,782	4,885	22,311	15
855	6,650	630	5,629	590	6,091	450	4,339	469	4,143	16
10,436	17,304	10,313	18,994	12,817	20,025	11,248	18,352	10,165	19,264	17
32,350	43,368	33,940	51,351	33,054	43,809	35,001	41,056	32,218	41,968	18
84,220	161,002	85,453	159,095	85,346	158,984	82,558	157,273	83,452	157,410	19
3,527	9,836	3,154	10,511	3,114	10,623	3,474	13,315	3,136	9,064	20
2,479	5,561	2,844	4,818	2,570	6,930	2,224	4,578	2,285	3,662	21
3,799	8,838	4,395	9,857	4,291	9,103	4,913	11,582	3,661	9,864	22
4,640	3,057	2,888	1,544	4,401	1,361	3,902	1,292	3,612	1,809	23
1,370	1,454	1,306	1,257	1,397	2,197	1,205	1,517	1,270	1,632	24
10,113	8,957	9,997	6,126	10,899	11,365	11,132	7,033	10,038	7,717	25
12,020	13,485	14,510	12,223	12,542	10,608	12,738	9,373	11,469	6,606	26
26,762	64,387	27,966	59,593	24,299	50,060	24,748	54,618	25,374	65,563	27
195,472	3,371,829	193,060	3,427,197	189,938	3,465,696	184,963	3,467,797	183,354	3,528,882	28
195,366	773,041	193,023	764,137	189,923	751,832	184,949	731,941	183,310	725,793	29
21,999	54,558	20,740	51,413	19,488	48,326	18,279	45,332	17,477	43,343	30
37,028	108,115	36,286	105,054	35,696	103,804	38,640	115,311	37,399	108,455	31
39,600	54,588	42,516	60,075	41,673	56,755	42,101	57,019	40,854	56,435	32
820	1,258	890	1,275	1,194	1,836	670	938	1,397	2,294	33
195,366	991,560	193,023	981,956	189,923	962,553	184,949	950,540	183,310	936,321	34
165,546	41,341	165,406	42,881	163,798	44,076	160,759	44,871	160,419	45,938	35
153,437	50,986	153,349	52,611	151,313	53,568	148,981	54,417	148,431	55,510	36
48,037	29,877	53,315	35,309	55,802	38,020	57,456	39,876	59,155	43,381	37
32,881	51,794	34,255	54,680	35,537	56,524	35,239	57,209	38,241	66,517	38
11,142	9,911	10,729	9,084	11,006	9,838	9,983	9,159	10,540	9,816	39
93,866	61,050	96,708	61,297	97,416	61,562	93,929	58,969	94,020	60,256	40
20,756	20,038	19,378	18,952	18,545	17,875	18,345	17,571	17,516	16,944	41
65,067	11,817	68,911	12,941	71,822	13,804	71,740	14,046	72,611	14,671	42
7,149	2,343	7,302	2,489	7,398	2,584	6,000	2,053	6,268	2,183	43
10,492	5,093	10,078	3,970	9,727	4,537	9,559	4,074	9,651	4,689	44
11,273	16,151	11,428	18,918	10,883	16,940	9,921	15,726	10,013	17,800	45
22,823	3,343	24,154	4,358	23,934	4,146	24,500	3,686	21,573	4,310	46
162,953	80,240	161,026	79,584	160,892	79,437	157,248	77,832	156,681	77,660	47
3,991	10,248	4,405	12,924	3,973	10,251	3,439	9,045	4,352	10,244	48
734	1,807	510	1,270	939	2,482	831	2,061	654	1,627	49
8,831	7,885	10,418	7,771	8,210	7,286	8,766	7,653	8,544	7,481	50
56,778	20,127	54,909	19,967	58,580	19,765	58,634	21,929	56,502	19,374	51
9,375	14,783	8,147	12,437	7,731	11,965	7,894	11,581	7,205	10,088	52
12,056	23,973	12,711	29,859	12,555	29,489	12,034	23,732	10,885	24,162	53
195,393	462,807	192,867	481,300	189,754	484,150	184,829	475,489	183,312	492,653	54
				62	186	100	424			55
100	230			199	2,395	250	2,983	62	349	56
194,577	1,921,503	192,126	1,967,893	188,990	2,025,335	184,445	2,046,749	182,708	2,103,497	57
190,764	262,681	187,806	271,812	185,580	284,641	181,279	290,943	179,756	302,708	58
140,480	110,732	138,758	114,065	136,277	117,917	135,028	122,652	136,004	128,135	59
192,256	373,413	189,702	385,877	186,717	402,558	182,698	413,595	181,198	430,843	60
193,803	309,212	191,330	318,197	188,124	329,983	183,751	335,664	182,074	346,646	61
100	114			199	963	250	1,471	62	175	62
10,271	3,362	10,152	3,903	12,476	3,998	11,021	3,746	10,048	3,989	63
18,703	8,435	21,367	10,433	17,828	7,931	17,225	7,957	17,120	8,065	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

			\$19,500 to-\$20,000		\$15,000 to-\$20,000	
	ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	166,548		1,888,698
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	2,446		35,933
Total Number of Returns .....	3	Nombre total de déclarations .....	3	168,994		1,924,631
Sources of Income .....		Sources de revenu .....		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	144,775	2,520,198	1,605,138
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,218	37,004	46,789
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	5,772	13,635	51,914
Family Allowance .....	7	Allocations familiales .....	7	44,089	26,191	439,169
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	33,395	103,466	461,015
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	16,288	49,818	209,904
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	19,165	60,946	229,441
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	15,802	111,174	191,556
Net Business Income .....	12	Revenu net d'entreprise .....	12	7,821	51,092	98,269
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,911	21,596	19,765
Net Commission Income .....	14	Revenu net de commissions .....	14	1,364	7,187	13,819
Net Farming Income .....	15	Revenu net d'agriculture .....	15	3,734	15,520	51,274
Net Fishing Income .....	16	Revenu net de pêche .....	16	490	3,780	6,329
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	12,200	24,415	109,691
Bond Interest .....	18	Intérêt obligataire .....	18	32,283	43,667	329,617
Bank Interest .....	19	Intérêt bancaire .....	19	78,534	138,158	861,014
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,236	7,928	30,609
Income from Trusts .....	21	Revenu de fiducie .....	21	1,933	2,678	23,575
Annuity Income .....	22	Revenu de rentes .....	22	4,176	9,578	45,852
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	2,807	643	38,867
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,758	3,296	14,195
Net Rental Income .....	25	Revenu net de location .....	25	9,324	9,431	101,636
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	11,957	8,910	129,142
Miscellaneous Income .....	27	Revenus divers .....	27	24,710	66,827	263,128
Total Income Assessed .....	28	Revenu total établi .....	28	168,994	3,337,140	1,924,631
Personal Exemptions .....		Exemptions personnelles .....				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	168,982	668,605	1,924,226
Age Exemption .....	30	Exemption en raison d'âge .....	30	16,870	41,838	214,179
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	36,534	105,215	373,377
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	39,912	54,705	400,298
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	762	1,100	9,287
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	168,982	871,463	1,924,226
Deductions .....		Déductions .....				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	146,978	43,392	1,639,037
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	138,205	53,096	1,508,709
Registered Pension Plan .....		Cotisations à un régime enregistré .....				
Contributions .....	37	de pensions .....	37	60,391	45,306	495,770
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	34,726	59,281	335,790
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	9,818	9,099	104,893
Interest, Dividends and Capital Gains .....		Déduction pour intérêts, dividendes .....				
Deduction .....	40	et gains en capital .....	40	89,520	56,017	968,033
Pension Income .....		Déduction relative au revenu .....				
Deduction .....	41	de pensions .....	41	16,453	16,061	201,419
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	72,380	14,806	661,394
Education Deduction .....	43	Déduction relative aux études .....	43	5,952	1,855	72,096
Tuition Fees .....	44	Frais de scolarité .....	44	8,625	3,581	102,936
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	10,062	17,548	110,564
Carrying Charges .....	46	Frais financiers .....	46	23,809	5,314	234,404
General Expense Allowance .....	47	Déduction générale pour frais .....	47	144,525	71,647	1,601,297
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	3,589	9,462	37,941
Disability Deduction .....	49	Déduction pour invalidité .....	49	645	1,600	8,629
Medical Claims .....	50	Frais médicaux .....	50	6,529	6,516	94,058
Charitable Donations .....	51	Dons de charité .....	51	56,080	17,396	555,984
Eligible Deductions Transferred .....		Déductions admissibles transférées .....				
from Spouse .....	52	d'un conjoint à l'autre .....	52	6,165	7,580	83,161
Other Deductions .....	53	Autres déductions .....	53	10,973	32,575	122,835
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	168,863	472,133	1,923,150
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	62	126	234
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	140	1,414	1,376
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	168,361	1,998,599	1,915,988
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	165,561	289,215	1,870,280
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	124,649	122,039	1,392,495
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	166,548	411,254	1,888,698
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	167,660	330,026	1,907,833
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	140	706	1,376
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	11,975	5,104	107,406
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	15	8,032	199,865

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$20,000 to-à \$20,500		\$20,500 to-à \$21,000		\$21,000 to-à \$21,500		\$21,500 to-à \$22,000		\$22,000 to-à \$22,500		P O T S E T M E ▼
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
171,652		163,217		152,226		152,482		146,913		1
1,815		1,950		1,842		1,444		1,394		2
173,467		165,167		154,068		153,926		148,307		3
	\$		\$		\$		\$		\$	
149,835	2,703,856	142,937	2,598,769	131,899	2,481,731	134,950	2,590,430	130,722	2,569,806	4
4,490	36,996	5,237	35,520	4,571	34,943	4,867	31,365	4,304	35,080	5
4,693	9,978	5,034	10,695	5,357	10,437	4,405	8,760	4,792	13,129	6
47,218	28,365	47,446	28,801	43,277	26,968	45,691	28,387	45,763	28,034	7
32,542	102,557	34,279	113,859	27,711	87,495	30,023	103,018	28,866	88,612	8
15,347	46,659	14,399	44,242	14,444	44,655	12,122	37,421	11,298	34,747	9
16,298	50,520	16,792	54,243	15,784	51,073	13,703	43,745	13,094	44,119	10
14,231	107,933	14,422	109,831	13,712	112,782	13,101	100,467	11,817	96,987	11
9,278	72,359	7,690	51,129	6,786	56,012	8,547	58,429	7,896	63,044	12
1,840	18,597	1,500	17,857	1,732	14,072	1,831	18,037	1,646	13,855	13
1,588	9,067	1,118	7,704	1,143	8,070	481	3,897	1,290	12,995	14
4,242	21,374	3,897	34,844	5,041	29,913	4,043	21,388	4,629	20,966	15
500	5,582	340	4,242	200	2,373	420	2,833	294	3,412	16
12,041	19,762	10,882	24,842	11,828	21,997	10,983	20,859	10,202	22,333	17
31,852	41,874	31,418	48,252	30,843	44,715	30,255	42,780	28,576	37,116	18
77,585	141,424	78,073	141,215	75,713	142,631	75,081	143,378	71,355	122,551	19
2,597	7,215	2,152	6,836	1,741	5,580	2,333	7,677	2,325	8,157	20
1,889	3,966	1,936	2,137	2,359	5,588	1,872	4,166	1,720	2,385	21
4,007	11,085	3,683	7,674	3,674	9,927	3,715	9,814	3,768	9,130	22
3,574	3,412	3,666	662	3,048	912	3,325	983	3,925	1,286	23
1,078	894	1,023	1,084	1,238	2,052	1,490	1,728	1,496	1,264	24
10,329	3,902	10,758	10,198	9,943	9,081	9,042	8,510	10,388	5,394	25
11,384	7,192	12,029	12,258	11,501	10,019	10,922	8,522	10,610	6,603	26
23,989	57,559	25,950	60,688	22,702	60,331	23,419	50,535	23,971	59,215	27
173,467	3,512,127	165,167	3,427,580	154,068	3,273,357	153,926	3,347,129	148,307	3,300,219	28
173,318	686,178	165,151	653,800	154,045	609,787	153,888	609,291	148,282	586,983	29
15,741	39,037	14,829	36,771	14,956	37,091	12,338	30,598	11,492	28,496	30
36,519	108,331	37,560	112,923	35,583	101,488	34,014	102,301	36,136	106,756	31
42,979	60,321	44,576	62,810	40,340	56,846	44,008	62,001	43,318	60,503	32
842	1,226	794	1,238	730	993	940	1,440	569	641	33
173,318	895,092	165,151	867,542	154,045	806,205	153,888	805,631	148,282	783,379	34
153,724	47,213	145,685	45,323	134,788	43,125	137,317	44,232	132,993	43,549	35
141,059	55,865	134,717	53,635	124,615	51,071	127,840	53,053	123,446	52,116	36
61,710	48,883	60,536	48,516	56,037	45,421	57,463	47,577	57,431	50,133	37
37,990	68,371	36,324	65,735	36,078	65,422	36,959	67,473	34,694	63,551	38
10,109	9,313	9,382	8,550	9,256	8,789	9,435	8,853	8,723	8,126	39
89,833	55,801	87,971	56,144	84,909	53,648	84,588	52,181	81,070	49,712	40
14,853	13,996	15,229	14,594	14,532	14,020	14,019	13,615	12,495	11,888	41
73,481	15,126	70,328	15,168	66,220	14,535	69,050	15,403	67,984	15,547	42
6,867	2,321	6,310	2,164	5,791	1,936	6,093	2,131	5,165	1,746	43
9,062	4,378	8,587	3,579	8,235	3,403	8,313	4,310	7,966	3,143	44
10,451	16,199	9,841	16,695	7,985	14,347	7,483	11,877	8,571	14,397	45
24,280	4,289	24,174	4,556	24,317	5,310	23,328	4,533	22,781	3,812	46
148,787	73,927	142,272	70,520	131,331	65,008	134,693	66,731	129,847	64,373	47
3,854	10,595	4,571	11,188	3,623	10,037	4,300	9,726	4,226	9,522	48
743	1,690	761	1,905	622	1,543	630	1,567	910	2,411	49
7,039	5,139	6,228	6,389	6,071	7,145	5,651	5,138	5,438	6,120	50
57,296	20,532	54,044	19,382	51,691	18,537	51,112	18,181	52,492	18,801	51
6,809	8,989	5,608	7,093	6,749	10,671	6,306	8,495	5,104	6,732	52
10,635	25,781	10,834	24,945	10,725	31,018	11,006	33,298	10,387	31,082	53
173,234	488,407	165,090	476,081	154,052	464,985	153,735	468,374	148,287	456,760	54
				63	437					55
217	4,134	330	3,671	203	3,230	150	904	191	3,032	56
172,989	2,135,151	164,649	2,090,893	153,598	2,007,656	153,333	2,077,320	147,893	2,066,067	57
170,370	313,665	162,046	307,661	151,380	298,350	151,600	312,264	146,421	313,563	58
126,410	129,484	124,131	131,522	112,631	123,269	114,756	130,520	109,753	129,507	59
171,652	443,149	163,217	439,184	152,226	421,619	152,482	442,784	146,913	443,070	60
172,364	356,440	164,022	349,141	153,007	337,295	152,961	350,973	147,446	350,750	61
217	1,728	330	1,574	203	1,625	150	470	191	1,393	62
11,711	4,004	10,746	5,217	11,683	4,621	10,697	4,536	10,051	4,749	63
15,214	7,204	12,903	6,681	11,121	5,696	10,453	5,146	11,522	5,598	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

				\$22,500 to-\$23,000		\$23,000 to-\$23,500	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM	POSTE						
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	149,444		143,890	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	1,461		1,333	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	150,905		145,223	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	132,986	2,681,342	128,111	2,635,381
Commissions from Employment .....	5	Commissions d'emploi .....	5	3,573	31,560	3,234	34,331
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	5,615	13,132	4,674	12,481
Family Allowance .....	7	Allocations familiales .....	7	47,098	27,622	46,987	29,581
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	28,495	92,440	25,302	83,481
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	11,473	35,295	12,417	37,241
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	13,787	45,186	12,878	40,631
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	12,220	100,919	11,582	96,231
Net Business Income .....	12	Revenu net d'entreprise .....	12	7,519	55,163	7,093	55,991
Net Professional Income .....	13	Revenu net de profession libérale .....	13	2,631	34,006	1,645	15,581
Net Commission Income .....	14	Revenu net de commissions .....	14	791	3,710	726	3,931
Net Farming Income .....	15	Revenu net d'agriculture .....	15	3,850	17,420	4,265	24,051
Net Fishing Income .....	16	Revenu net de pêche .....	16	260	3,954	374	5,321
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	12,143	25,579	11,766	23,731
Bond Interest .....	18	Intérêt obligataire .....	18	29,506	40,493	29,552	43,631
Bank Interest .....	19	Intérêt bancaire .....	19	72,317	130,108	74,620	144,511
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,476	5,294	2,005	9,421
Income from Trusts .....	21	Revenu de fiducie .....	21	2,087	6,053	1,563	2,581
Annuity Income .....	22	Revenu de rentes .....	22	3,084	8,167	3,137	6,751
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,120	1,308	3,335	1,541
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,645	1,178	1,187	3,031
Net Rental Income .....	25	Revenu net de location .....	25	9,139	10,279	9,651	5,041
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	12,200	7,709	12,749	10,571
Miscellaneous Income .....	27	Revenus divers .....	27	23,678	54,798	21,509	50,601
Total Income Assessed .....	28	Revenu total établi .....	28	150,905	3,432,715	145,223	3,375,761
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	150,860	597,129	145,219	574,841
Age Exemption .....	30	Exemption en raison d'âge .....	30	11,646	28,882	12,419	30,791
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	35,623	106,354	34,903	104,021
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	44,235	61,298	43,665	62,071
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	500	1,005	750	1,231
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	150,860	794,668	145,219	772,981
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	135,395	44,543	129,390	42,791
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	125,855	53,922	121,121	52,901
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions .....	37	60,087	53,486	60,121	56,301
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	36,199	69,749	36,282	72,351
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	10,580	9,575	9,012	8,361
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	81,772	50,880	83,609	52,231
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	12,803	12,303	12,265	11,771
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	72,819	16,926	70,526	16,671
Education Deduction .....	43	Déduction relative aux études .....	43	5,175	1,843	4,792	1,732
Tuition Fees .....	44	Frais de scolarité .....	44	7,873	3,309	7,863	3,931
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	7,222	12,275	7,762	12,691
Carrying Charges .....	46	Frais financiers .....	46	22,095	4,143	23,010	5,401
General Expense Allowance .....	47	Déduction générale pour frais .....	47	132,494	65,704	127,731	63,351
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	4,311	13,774	3,964	10,375
Disability Deduction .....	49	Déduction pour invalidité .....	49	333	970	940	2,321
Medical Claims .....	50	Frais médicaux .....	50	7,175	6,187	5,229	4,375
Charitable Donations .....	51	Dons de charité .....	51	54,804	18,150	55,180	18,761
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	8,011	9,539	5,905	7,651
Other Deductions .....	53	Autres déductions .....	53	11,612	25,065	10,988	24,441
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	150,815	472,343	145,142	468,461
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55				
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	210	4,075	170	2,041
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	150,625	2,171,333	144,852	2,138,510
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	148,650	331,606	143,050	329,218
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	110,740	135,432	109,639	137,492
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	149,444	467,038	143,890	466,711
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	150,009	370,112	144,361	365,945
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	210	2,049	170	1,027
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	11,982	5,288	11,657	5,039
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	10,478	5,383	10,417	5,484

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$23,500 to-à \$24,000		\$24,000 to-à \$24,500		\$24,500 to-à \$25,000		\$20,000 to-à \$25,000		\$25,000 to-à \$26,000		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
142,149		141,916		134,272		1,498,161		265,145		1
1,440		1,255		1,162		15,096		2,350		2
143,589		143,171		135,434		1,513,257		267,495		3
	\$		\$		\$		\$		\$	
126,458	2,660,411	127,183	2,761,924	120,440	2,681,094	1,325,521	26,364,750	238,662	5,470,606	4
3,643	37,748	3,648	34,225	3,752	34,557	41,319	346,352	8,128	76,693	5
5,855	18,253	5,647	11,037	5,426	14,606	51,498	122,510	10,546	16,653	6
46,686	28,563	48,453	28,406	42,882	25,507	461,501	280,240	89,431	56,293	7
25,133	79,427	22,734	72,462	20,291	60,107	275,376	883,459	41,680	123,807	8
10,776	33,773	10,225	31,299	10,021	30,473	122,522	375,812	18,527	55,860	9
13,138	43,320	11,909	38,723	11,753	39,245	139,136	450,811	22,525	70,270	10
12,669	109,736	11,093	98,998	11,156	99,112	126,003	1,032,998	21,722	190,437	11
6,914	44,831	6,810	54,343	7,368	52,430	75,901	563,732	12,302	91,092	12
1,457	16,374	1,513	16,299	1,509	14,458	17,304	179,141	2,924	38,346	13
770	4,102	860	5,518	588	3,818	9,350	62,815	1,590	10,376	14
3,261	19,548	3,141	14,204	3,479	24,689	39,848	228,398	7,446	58,277	15
420	6,104	321	3,845	405	4,090	3,531	41,759	550	6,601	16
10,358	24,056	11,673	25,404	10,544	28,144	112,420	236,714	21,913	60,137	17
26,051	39,157	27,535	42,831	26,079	37,183	291,667	418,038	53,142	77,206	18
73,114	131,026	68,538	131,368	65,300	115,717	731,696	1,343,930	130,506	235,511	19
2,278	8,566	2,713	9,566	2,081	5,548	22,701	73,861	4,617	10,981	20
1,495	2,161	2,190	6,309	1,945	5,711	19,056	41,055	3,917	6,844	21
3,527	9,721	3,576	9,283	3,623	10,151	35,794	91,705	6,631	19,221	22
3,008	683	3,702	1,912	3,009	992	33,712	13,698	6,087	5,300	23
1,306	2,275	1,511	2,085	1,557	1,961	13,531	17,551	2,151	4,508	24
9,667	5,812	9,827	7,004	9,147	5,535	97,891	70,763	18,538	12,260	25
10,898	9,410	11,368	12,401	10,942	9,268	114,603	93,961	21,798	15,578	26
23,930	73,955	21,904	52,467	21,368	46,682	232,420	566,836	44,374	107,519	27
143,589	3,409,011	143,171	3,471,911	135,434	3,351,076	1,513,257	33,900,888	267,495	6,820,376	28
143,584	568,326	143,164	566,499	135,433	536,140	1,512,944	5,988,978	267,416	1,058,710	29
11,054	27,413	10,505	26,052	10,270	25,470	125,250	310,609	18,957	47,013	30
37,117	111,115	34,302	100,395	34,176	103,891	355,933	1,057,581	67,814	199,495	31
44,751	62,874	46,526	62,678	42,053	57,688	436,451	609,094	88,162	124,821	32
591	872	830	1,141	790	936	7,330	10,728	1,190	1,583	33
143,584	770,601	143,164	756,766	135,433	724,124	1,512,944	7,976,991	267,416	1,431,620	34
128,225	42,312	129,283	43,124	122,305	41,187	1,349,105	437,398	242,406	81,889	35
120,342	52,629	119,800	53,380	113,798	51,316	1,252,593	529,893	225,767	102,921	36
57,704	54,005	59,827	57,442	59,741	59,729	590,657	521,495	117,702	119,153	37
34,527	66,104	36,934	75,113	37,462	75,435	363,449	689,304	75,950	151,320	38
8,450	7,737	10,239	9,335	8,459	8,022	93,642	86,664	18,688	17,818	39
80,947	49,511	77,763	48,414	74,712	45,241	827,174	513,761	149,356	92,476	40
13,437	13,133	11,648	10,931	12,139	11,575	133,420	127,833	23,237	22,112	41
69,076	16,532	70,329	17,837	67,283	16,845	697,096	160,596	134,066	34,759	42
5,946	2,043	5,696	2,011	5,622	2,148	57,457	20,076	11,559	3,704	43
8,184	4,112	7,105	2,923	7,211	2,461	80,399	35,550	16,075	5,948	44
5,892	10,184	7,118	12,598	4,907	8,670	77,232	129,939	10,516	19,799	45
21,528	4,087	22,616	4,874	22,572	6,006	230,701	47,014	43,724	11,244	46
126,327	62,709	127,139	63,183	119,990	59,614	1,320,611	655,126	238,259	118,284	47
5,353	13,494	4,185	9,674	4,324	11,746	42,711	110,130	9,232	23,346	48
630	1,552	734	1,821	439	1,257	6,736	17,037	1,003	2,487	49
6,808	5,548	4,985	4,372	4,778	6,090	59,402	56,503	9,498	9,718	50
51,942	19,727	51,539	19,089	50,976	17,342	531,076	188,509	101,692	36,250	51
5,235	6,843	6,299	9,326	6,415	7,724	62,441	83,069	11,423	14,111	52
11,511	26,928	11,132	35,347	9,401	24,476	108,231	282,386	20,795	59,735	53
143,515	459,191	143,151	480,794	135,352	456,882	1,512,373	4,692,283	267,344	927,073	54
		90	3,080	247	1,602	63	437	24	24	55
						1,820	25,868	340	5,837	56
143,214	2,181,680	142,800	2,239,640	135,152	2,173,365	1,509,105	21,281,615	266,799	4,471,084	57
141,529	338,367	141,335	351,305	133,685	342,269	1,490,066	3,238,269	263,657	711,543	58
104,973	137,713	106,506	143,089	99,798	138,687	1,119,337	1,336,715	198,880	290,820	59
142,149	476,080	141,916	494,394	134,272	480,956	1,498,161	4,574,984	265,145	1,002,363	60
142,627	375,313	142,324	387,679	134,610	377,028	1,503,731	3,620,676	265,804	781,677	61
		90	1,525	247	802	1,820	12,242	340	2,874	62
10,338	5,044	11,537	5,363	10,463	5,926	110,865	49,786	21,638	12,960	63
8,573	4,463	8,812	4,484	6,784	3,476	106,277	53,616	13,566	6,277	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

				\$26,000 to-\$27,000		\$27,000 to-\$28,000	
		ITEM	POSTE	Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	249,571		245,158	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	2,171		1,888	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	251,742		247,046	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	228,850	5,470,992	226,474	5,645,511
Commissions from Employment .....	5	Commissions d'emploi .....	5	7,449	76,024	7,017	74,000
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	9,615	24,814	9,800	20,940
Family Allowance .....	7	Allocations familiales .....	7	91,891	55,253	87,185	55,411
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	38,849	117,166	32,631	93,571
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	15,416	45,838	14,406	43,651
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	18,384	59,076	17,414	56,151
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	16,625	143,143	18,710	167,881
Net Business Income .....	12	Revenu net d'entreprise .....	12	9,977	57,000	9,308	56,791
Net Professional Income .....	13	Revenu net de profession libérale .....	13	3,106	32,846	3,392	26,471
Net Commission Income .....	14	Revenu net de commissions .....	14	1,338	6,358	1,115	5,241
Net Farming Income .....	15	Revenu net d'agriculture .....	15	5,707	45,880	5,846	25,891
Net Fishing Income .....	16	Revenu net de pêche .....	16	623	6,562	460	6,151
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	19,670	56,393	20,801	53,731
Bond Interest .....	18	Intérêt obligataire .....	18	48,344	73,129	51,814	86,321
Bank Interest .....	19	Intérêt bancaire .....	19	123,804	219,076	127,525	217,301
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	4,573	17,759	3,524	13,051
Income from Trusts .....	21	Revenu de fiducie .....	21	2,920	4,462	3,736	4,491
Annuity Income .....	22	Revenu de rentes .....	22	5,935	18,218	5,646	18,681
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	5,852	2,493	6,099	2,491
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	2,982	2,959	2,572	3,411
Net Rental Income .....	25	Revenu net de location .....	25	18,013	3,616	18,627	4,661
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	20,254	19,463	20,847	17,121
Miscellaneous Income .....	27	Revenus divers .....	27	41,980	111,428	40,754	94,961
Total Income Assessed .....	28	Revenu total établi .....	28	251,742	6,669,949	247,046	6,793,951
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	251,718	996,459	246,892	977,181
Age Exemption .....	30	Exemption en raison d'âge .....	30	15,805	39,196	14,687	36,411
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	68,807	206,001	67,491	203,311
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	90,203	124,339	88,634	126,151
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,426	2,518	1,140	1,631
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	251,718	1,368,514	246,892	1,344,701
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	230,772	77,741	227,305	76,381
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	217,275	99,975	217,037	101,131
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions .....	37	117,589	124,335	123,015	138,831
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	73,780	152,766	77,646	158,291
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	17,888	16,919	18,140	17,301
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	140,498	84,834	144,136	87,001
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	17,865	17,169	19,026	18,661
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	133,501	36,008	137,973	38,321
Education Deduction .....	43	Déduction relative aux études .....	43	11,603	4,242	11,801	4,221
Tuition Fees .....	44	Frais de scolarité .....	44	15,326	5,041	14,790	5,631
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	11,296	21,193	8,127	13,581
Carrying Charges .....	46	Frais financiers .....	46	40,481	13,894	44,351	10,011
General Expense Allowance .....	47	Déduction générale pour frais .....	47	227,846	113,123	225,768	112,111
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi ..	48	8,346	23,576	8,702	22,441
Disability Deduction .....	49	Déduction pour invalidité .....	49	704	1,733	658	1,631
Medical Claims .....	50	Frais médicaux .....	50	8,203	9,683	8,998	8,331
Charitable Donations .....	51	Dons de charité .....	51	98,708	35,278	101,622	36,441
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	10,316	11,568	11,742	12,971
Other Deductions .....	53	Autres déductions .....	53	19,978	57,826	21,353	71,951
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	251,621	906,904	246,856	935,361
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé. ....	55	63	264	59	141
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	314	7,206	164	1,191
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	251,366	4,404,202	246,392	4,518,451
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	248,515	713,061	244,091	742,501
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	185,628	288,071	182,316	298,411
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	249,571	1,001,132	245,158	1,040,911
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	250,375	778,639	245,616	806,911
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	314	3,617	164	601
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	19,375	12,113	20,691	11,591
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	12,840	6,678	10,109	5,111

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$28,000 to-à \$29,000		\$29,000 to-à \$30,000		\$25,000 to-à \$30,000		\$30,000 to-à \$31,000		\$31,000 to-à \$32,000		P O S I T I O N N O M B R E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
236,475		226,118		1,222,467		213,697		202,467		1
1,442		1,595		9,446		1,743		1,242		2
237,917		227,713		1,231,913		215,440		203,709		3
	\$		\$		\$		\$		\$	
216,908	5,614,740	207,501	5,591,771	1,118,395	27,793,620	197,867	5,493,436	187,019	5,347,607	4
6,738	67,778	6,597	82,030	35,929	376,527	7,061	102,393	6,950	102,183	5
7,574	15,840	8,202	15,485	45,737	93,734	7,488	18,191	6,316	13,342	6
94,296	56,731	92,100	58,681	454,903	282,374	90,600	60,622	85,273	54,959	7
29,552	80,956	26,827	68,111	169,539	483,619	23,196	59,838	21,197	58,310	8
13,789	41,597	13,183	39,243	75,321	226,193	10,468	31,251	10,178	31,264	9
16,928	50,773	15,369	48,465	90,620	284,735	12,261	38,284	11,866	38,004	10
17,137	156,813	15,753	156,556	89,947	814,831	14,262	130,965	13,933	137,813	11
10,571	85,785	9,026	50,261	51,184	340,933	9,805	62,006	9,314	56,436	12
2,914	42,411	3,459	41,439	15,795	181,520	3,195	36,129	2,781	45,409	13
1,570	15,986	1,225	10,152	6,839	48,121	1,590	13,228	1,470	13,858	14
6,151	25,789	6,032	50,780	31,182	206,619	5,708	30,762	5,086	44,083	15
340	4,717	345	4,568	2,320	28,597	285	3,933	410	5,025	16
21,581	64,836	19,741	60,429	103,706	295,529	20,806	67,518	21,604	71,401	17
47,921	76,600	48,200	76,786	249,421	390,044	46,270	68,104	43,159	64,720	18
121,301	215,331	121,699	202,567	624,835	1,089,788	113,193	191,669	108,553	189,682	19
3,458	12,482	4,445	14,373	20,617	68,653	3,869	12,907	3,438	12,701	20
3,180	6,061	2,829	5,370	16,582	27,232	3,553	8,837	3,491	7,087	21
5,190	17,643	4,977	13,249	28,379	87,012	4,493	17,106	4,811	15,057	22
5,684	5,307	5,510	3,384	29,232	18,977	5,438	1,497	5,201	2,602	23
2,039	2,774	2,582	3,275	12,326	16,926	2,904	4,585	2,490	3,503	24
17,024	6,635	18,048	10,011	90,250	37,188	15,441	12,173	15,803	2,194	25
20,914	24,754	20,618	26,449	104,431	103,366	20,352	22,717	20,619	18,045	26
39,904	88,551	36,913	83,531	203,925	485,994	36,437	81,342	34,696	78,769	27
237,917	6,780,891	227,713	6,716,965	1,231,913	33,782,134	215,440	6,569,492	203,709	6,414,052	28
237,909	941,863	227,706	901,467	1,231,641	4,875,682	215,358	852,355	203,698	806,458	29
14,022	34,774	13,426	33,296	76,897	190,698	10,726	26,600	10,379	25,740	30
70,164	209,872	68,009	203,851	342,285	1,022,537	65,268	194,283	63,317	192,727	31
91,856	128,085	92,185	132,812	451,040	636,210	92,385	134,215	85,864	124,329	32
1,205	1,806	1,224	1,766	6,190	9,306	1,260	2,073	990	1,624	33
237,909	1,316,399	227,706	1,273,193	1,231,641	6,734,433	215,358	1,209,526	203,698	1,150,878	34
219,171	74,590	210,145	71,583	1,129,799	382,188	201,378	68,681	189,548	64,535	35
206,869	97,482	198,544	94,459	1,065,492	495,974	189,157	90,025	179,306	85,442	36
118,427	142,273	116,667	148,822	593,400	673,421	113,376	146,957	104,597	138,206	37
73,164	159,319	72,010	158,778	372,550	780,476	72,383	155,304	72,426	158,321	38
15,324	14,880	16,254	15,784	86,298	82,702	15,222	14,623	14,015	13,254	39
136,704	85,526	135,479	82,850	706,173	432,687	128,405	77,495	122,920	76,272	40
18,183	17,678	16,759	16,246	95,070	91,866	14,864	14,406	14,312	13,989	41
135,208	38,434	132,030	39,642	672,778	187,171	124,984	37,809	120,292	36,510	42
11,650	4,281	9,502	3,482	56,115	19,938	11,379	4,277	10,344	3,750	43
15,599	5,063	12,092	4,811	73,882	26,517	13,939	5,324	11,726	3,974	44
10,572	19,002	7,380	14,197	47,890	87,771	7,270	13,533	5,220	9,391	45
40,177	9,512	42,774	12,184	211,507	56,850	42,502	11,820	40,385	10,596	46
215,302	106,916	206,298	102,750	1,113,473	553,189	196,639	97,833	185,998	92,651	47
8,996	23,331	8,061	24,987	43,337	117,688	9,449	29,769	9,403	28,097	48
1,239	3,073	541	1,342	4,145	10,267	970	2,396	426	1,056	49
7,004	7,124	6,386	7,168	40,089	42,024	6,578	8,115	6,133	7,661	50
100,487	36,439	100,693	39,092	503,202	183,505	95,052	33,992	91,786	34,424	51
12,367	12,347	10,095	11,504	55,943	62,501	10,784	10,628	9,603	9,453	52
21,369	69,601	18,506	68,501	102,001	327,657	18,173	57,316	18,591	67,687	53
237,783	926,869	227,682	918,181	1,231,286	4,614,390	215,263	880,304	203,596	855,269	54
62	620	84	1,298	292	2,349			62	509	55
133	2,684	371	4,944	1,322	21,864	379	5,693	137	2,984	56
237,473	4,542,549	227,185	4,532,647	1,229,215	22,468,977	214,991	4,488,950	203,367	4,412,830	57
235,456	753,022	225,371	761,445	1,217,090	3,681,577	213,251	765,206	201,367	758,762	58
175,258	300,018	172,850	312,438	914,932	1,489,829	165,564	317,140	156,787	312,906	59
236,475	1,053,040	226,118	1,073,883	1,222,467	5,171,406	213,697	1,082,346	202,467	1,071,668	60
236,756	816,762	226,458	823,865	1,225,009	4,007,882	214,035	824,339	202,814	816,551	61
133	1,324	371	2,388	1,322	10,812	379	2,810	137	1,492	62
21,284	14,148	19,423	13,175	102,411	63,994	20,689	14,447	21,134	15,747	63
10,661	5,331	9,216	4,506	56,392	27,920	7,407	3,712	6,824	2,933	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$32,000 to-\$33,000		\$33,000 to-\$34,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	181,438	163,125	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	1,086	1,183	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	182,524	164,308	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	167,725	4,931,577	151,271
Commissions from Employment .....	5	Commissions d'emploi .....	5	5,836	82,324	5,641
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	6,119	7,776	5,810
Family Allowance .....	7	Allocations familiales .....	7	81,919	52,989	70,014
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	18,290	49,548	15,915
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	9,859	29,332	7,743
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	11,361	35,922	9,574
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	13,161	129,767	9,860
Net Business Income .....	12	Revenu net d'entreprise .....	12	8,955	70,591	8,548
Net Professional Income .....	13	Revenu net de profession libérale .....	13	2,864	36,508	2,896
Net Commission Income .....	14	Revenu net de commissions .....	14	1,240	10,301	925
Net Farming Income .....	15	Revenu net d'agriculture .....	15	4,300	34,797	4,981
Net Fishing Income .....	16	Revenu net de pêche .....	16	440	9,595	230
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	19,008	64,521	19,477
Bond Interest .....	18	Intérêt obligataire .....	18	39,878	59,599	39,558
Bank Interest .....	19	Intérêt bancaire .....	19	103,251	176,425	93,141
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,930	11,678	2,781
Income from Trusts .....	21	Revenu de fiducie .....	21	2,919	7,173	3,213
Annuity Income .....	22	Revenu de rentes .....	22	4,097	12,933	3,630
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	4,428	3,423	4,759
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,905	1,967	2,295
Net Rental Income .....	25	Revenu net de location .....	25	13,295	10,980	14,158
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	17,638	17,201	19,105
Miscellaneous Income .....	27	Revenus divers .....	27	35,029	83,981	29,224
Total Income Assessed .....	28	Revenu total établi .....	28	182,524	5,930,909	164,308
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	182,494	722,420	164,284
Age Exemption .....	30	Exemption en raison d'âge .....	30	9,990	24,699	8,022
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	58,891	176,073	50,746
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	82,452	121,272	71,616
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,120	1,578	912
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	182,494	1,046,042	164,284
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	170,574	58,278	153,565
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	160,085	76,849	144,225
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	94,567	125,948	88,415
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	67,023	149,930	63,698
Registered Home Ownership Interest, Dividends and Capital Gains Deduction .....	39	Régime enregistré d'épargne-logement	39	11,330	11,009	11,160
Pension Income Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	113,989	71,470	105,422
Union and Professional Dues .....	41	Déduction relative au revenu de pensions .....	41	13,654	13,015	10,330
Education Deduction .....	42	Cotisations syndicales et prof. .....	42	109,744	33,982	97,409
Tuition Fees .....	43	Déduction relative aux études .....	43	10,344	3,855	8,225
Child Care Expenses .....	44	Frais de scolarité .....	44	11,493	3,968	10,220
Carrying Charges .....	45	Frais de garde d'enfants .....	45	5,410	8,934	4,704
General Expense Allowance .....	46	Frais financiers .....	46	37,619	9,336	36,610
Other Expenses of Employment .....	47	Déduction générale pour frais .....	47	166,237	82,741	150,151
Disability Deduction .....	48	Autres frais découlant d'un emploi ..	48	8,006	21,681	8,001
Medical Claims .....	49	Déduction pour invalidité .....	49	603	1,528	1,195
Charitable Donations .....	50	Frais médicaux .....	50	6,416	7,728	5,198
Eligible Deductions Transferred from Spouse .....	51	Dons de charité .....	51	86,201	34,357	80,725
Other Deductions .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	10,068	9,519	8,718
Total Deductions (Item 35-53) .....	53	Autres déductions .....	53	14,793	54,838	15,240
Forward Averaging Income Deduction ..	54	Total des déductions (Postes 35 à 53) ..	54	182,524	778,966	164,291
Forward Averaging Withdrawal Amount ..	55	Déduction relative au revenu étalé .....	55	191	1,056	180
Taxable Income Assessed .....	56	Retrait du montant d'étalement .....	56	192	2,191	66
Net Federal Tax Payable .....	57	Revenu imposable établi .....	57	182,168	4,109,737	164,019
Net Provincial Tax Payable .....	58	Impôt fédéral net à payer .....	58	180,439	716,933	162,527
Total Net Tax Payable .....	59	Impôt provincial net à payer .....	59	139,761	293,193	125,175
Basic Federal Tax .....	60	Impôt total net à payer .....	60	181,438	1,010,126	163,125
Forward Averaging Tax Credit .....	61	Impôt fédéral de base .....	61	181,693	768,893	163,516
Dividend Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	192	1,071	66
Child Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	18,852	14,274	19,234
	64	Crédit d'impôt pour enfants .....	64	6,232	2,593	4,722

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$34,000 to-à \$35,000		\$35,000 to-à \$37,500		\$37,500 to-à \$40,000		\$30,000 to-à \$40,000		\$40,000 to-à \$45,000		P O I S E T M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
158,351		358,118		286,947		1,564,143		412,729		1
1,231		2,638		2,505		11,628		2,945		2
159,582		360,756		289,452		1,575,771		415,674		3
	\$		\$		\$		\$		\$	
146,481	4,604,285	331,769	10,937,227	268,638	9,454,911	1,450,770	45,356,826	380,170	14,483,778	4
5,448	78,884	11,647	181,659	10,468	166,554	53,053	807,698	13,403	272,367	5
4,729	10,785	11,460	22,661	8,018	13,900	49,943	100,231	9,600	21,366	6
67,603	43,457	170,193	111,361	141,152	93,181	706,754	461,616	207,494	139,379	7
14,786	40,110	29,065	75,495	19,545	52,075	141,994	375,238	23,850	61,626	8
7,476	22,415	18,790	56,795	14,416	42,866	78,930	237,034	24,116	72,968	9
9,434	29,550	20,883	65,607	16,314	52,600	91,693	291,592	25,299	81,582	10
10,204	114,012	23,175	265,203	18,812	202,410	103,407	1,084,498	26,784	314,204	11
6,944	57,800	15,309	114,121	13,778	76,799	72,653	502,883	19,966	128,132	12
2,594	38,753	7,640	120,918	7,073	95,228	29,043	410,045	14,416	241,165	13
533	6,877	2,645	20,980	1,560	13,475	9,957	84,213	3,240	28,659	14
4,647	26,944	10,056	72,781	8,254	56,903	43,032	298,971	12,630	116,443	15
278	4,897	710	13,268	449	7,920	2,800	49,373	600	15,386	16
18,686	52,084	47,909	181,242	43,962	172,820	191,452	674,237	79,858	348,204	17
36,612	61,743	81,843	122,688	68,102	108,130	355,422	541,694	108,302	196,919	18
91,467	177,749	206,646	385,037	170,878	318,670	887,129	1,598,219	265,707	534,224	19
3,157	9,813	6,329	23,422	6,307	25,234	28,811	102,128	9,482	48,282	20
3,192	6,941	7,473	14,689	6,822	12,524	30,663	61,866	11,644	32,305	21
3,433	16,010	9,096	33,953	7,637	34,042	37,197	144,560	13,377	61,663	22
4,946	4,517	11,681	6,947	9,048	4,556	45,501	24,345	15,450	12,261	23
2,560	3,198	5,333	5,731	5,829	11,049	23,316	32,085	9,984	11,551	24
13,157	5,035	28,805	21,229	27,754	12,193	128,413	66,430	39,697	28,541	25
17,035	16,771	41,372	45,535	36,878	46,840	172,999	191,359	65,269	97,575	26
29,334	71,535	66,357	166,127	52,476	132,847	283,553	698,262	81,762	226,794	27
159,582	5,504,165	360,756	13,064,676	289,452	11,207,727	1,575,771	54,195,403	415,674	17,575,373	28
159,565	631,630	360,658	1,427,834	289,278	1,144,913	1,575,335	6,236,023	415,604	1,645,074	29
7,949	19,710	19,298	47,843	14,691	36,434	81,055	200,921	24,830	61,576	30
54,109	161,651	124,919	374,181	104,179	309,496	521,429	1,561,809	151,317	454,834	31
69,650	100,807	174,797	258,804	144,738	216,333	721,502	1,057,458	215,508	328,493	32
800	1,276	2,399	4,057	1,850	3,295	9,322	15,178	2,264	3,401	33
159,565	915,075	360,658	2,112,720	289,278	1,710,471	1,575,335	9,071,389	415,604	2,493,378	34
148,940	51,004	336,006	115,166	271,831	92,689	1,471,842	502,898	385,586	132,385	35
140,813	67,973	316,695	153,513	256,274	124,619	1,386,555	667,842	359,322	175,633	36
86,531	123,559	200,537	313,115	168,514	285,085	856,537	1,255,907	247,421	467,995	37
61,639	143,082	144,660	339,026	123,829	289,586	605,658	1,378,194	195,402	464,838	38
9,331	9,136	21,105	20,483	14,968	14,351	97,130	93,711	19,736	19,159	39
101,896	64,597	233,228	146,393	193,214	120,967	999,074	623,539	296,177	195,742	40
10,785	10,413	24,285	23,689	19,959	19,155	108,189	104,844	28,638	27,137	41
94,017	31,150	207,577	69,012	167,581	58,121	921,604	297,624	227,538	82,202	42
9,735	3,567	21,146	8,479	20,453	7,671	91,626	34,808	35,320	13,993	43
9,483	3,347	23,649	8,289	15,926	6,351	96,436	34,591	28,190	10,580	44
4,066	6,875	8,413	15,803	7,508	15,012	42,591	78,054	8,956	18,271	45
38,293	10,449	84,711	27,619	75,074	26,946	355,194	106,275	127,209	56,841	46
145,141	72,213	329,229	163,785	266,311	132,542	1,439,706	716,510	376,143	187,187	47
7,330	24,428	16,863	53,571	16,502	57,220	75,554	238,357	23,502	93,579	48
496	1,230	1,297	3,212	760	1,872	5,739	14,303	1,350	3,231	49
4,909	5,258	10,779	16,034	7,640	11,248	47,653	61,569	12,139	19,533	50
80,123	32,960	186,087	81,314	154,259	73,167	774,233	324,607	241,653	122,576	51
10,139	8,206	21,872	20,963	19,652	19,376	90,836	86,466	29,213	26,352	52
16,082	55,894	47,107	134,856	40,206	128,278	170,192	561,633	63,877	245,526	53
159,555	725,341	360,667	1,714,323	289,326	1,484,256	1,575,222	7,181,733	415,493	2,362,759	54
82	659	125	638	109	796	750	5,114	155	2,128	55
284	6,764	731	9,111	580	8,131	2,370	36,274	1,422	14,304	56
159,274	3,872,636	360,049	9,251,276	288,726	8,025,401	1,572,594	37,998,040	415,057	12,737,721	57
157,855	695,383	356,784	1,678,913	285,970	1,493,085	1,558,193	6,786,977	410,357	2,434,715	58
122,389	284,190	279,760	688,917	223,791	606,338	1,213,227	2,776,888	325,718	988,947	59
158,351	979,574	358,118	2,367,829	286,947	2,099,423	1,564,143	9,563,865	412,729	3,423,662	60
158,692	741,666	358,684	1,783,964	287,372	1,576,698	1,566,806	7,236,480	413,478	2,542,720	61
284	3,323	731	4,282	580	4,097	2,370	17,757	1,422	6,944	62
18,326	11,361	47,458	39,873	43,599	37,918	189,292	147,870	78,955	77,605	63
3,624	1,227	7,704	2,849	4,494	1,543	41,007	16,923	4,017	1,196	64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$45,000 to-\$50,000		\$40,000 to-\$50,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	249,533	662,262	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	2,088	5,033	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	251,621	667,295	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	226,779	9,423,723	606,949
Commissions from Employment .....	5	Commissions d'emploi .....	5	10,126	254,657	23,529
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	4,821	19,243	14,421
Family Allowance .....	7	Allocations familiales .....	7	128,640	86,928	336,134
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	11,670	33,930	35,520
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	15,591	47,085	39,707
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	16,211	52,850	41,510
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	17,448	232,485	44,232
Net Business Income .....	12	Revenu net d'entreprise .....	12	11,931	74,662	31,897
Net Professional Income .....	13	Revenu net de profession libérale .....	13	10,994	201,203	25,410
Net Commission Income .....	14	Revenu net de commissions .....	14	2,431	30,210	5,671
Net Farming Income .....	15	Revenu net d'agriculture .....	15	9,116	119,743	21,746
Net Fishing Income .....	16	Revenu net de pêche .....	16	270	7,714	870
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	63,782	374,888	143,640
Bond Interest .....	18	Intérêt obligataire .....	18	75,514	155,021	183,816
Bank Interest .....	19	Intérêt bancaire .....	19	173,459	413,301	439,166
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	6,684	28,789	16,166
Income from Trusts .....	21	Revenu de fiducie .....	21	9,188	28,647	20,832
Annuity Income .....	22	Revenu de rentes .....	22	9,049	47,486	22,426
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	11,979	7,164	27,429
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	8,495	7,856	18,479
Net Rental Income .....	25	Revenu net de location .....	25	25,679	22,411	65,376
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	50,517	65,192	115,786
Miscellaneous Income .....	27	Revenus divers .....	27	51,574	161,389	133,336
Total Income Assessed .....	28	Revenu total établi .....	28	251,621	11,896,577	667,295
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	251,587	995,787	667,191
Age Exemption .....	30	Exemption en raison d'âge .....	30	16,107	39,945	40,937
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	97,906	292,310	249,223
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	134,710	206,170	350,218
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,582	2,414	3,846
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	251,587	1,536,627	667,191
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	231,951	80,039	617,537
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	211,503	103,730	570,825
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	146,925	302,829	394,346
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	130,977	331,353	326,379
Registered Home Ownership Interest, Dividends and Capital Gains .....	39	Régime enregistré d'épargne-logement ..	39	9,570	9,372	29,306
Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	190,271	133,014	486,448
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	18,229	17,563	46,867
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	121,475	45,260	349,013
Education Deduction .....	43	Déduction relative aux études .....	43	24,599	9,942	59,919
Tuition Fees .....	44	Frais de scolarité .....	44	14,222	5,181	42,412
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	3,706	6,237	12,662
Carrying Charges .....	46	Frais financiers .....	46	91,502	46,396	218,711
General Expense Allowance .....	47	Déduction générale pour frais .....	47	224,181	111,523	600,324
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	15,236	71,917	38,738
Disability Deduction .....	49	Déduction pour invalidité .....	49	1,068	2,609	2,417
Medical Claims .....	50	Frais médicaux .....	50	7,062	12,073	19,201
Charitable Donations .....	51	Dons de charité .....	51	154,836	88,569	396,489
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	21,342	17,923	50,555
Other Deductions .....	53	Autres déductions .....	53	40,459	172,838	104,336
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	251,434	1,568,369	666,927
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	558	7,783	713
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,048	14,824	2,470
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	251,311	8,803,090	666,368
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	248,153	1,743,845	658,510
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	197,873	701,828	523,591
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	249,533	2,445,673	662,262
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	249,954	1,794,222	663,432
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,048	7,028	2,470
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	63,174	83,740	142,129
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	800	197	4,816

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$50,000 to-à \$60,000		\$60,000 to-à \$70,000		\$70,000 to-à \$80,000		\$80,000 to-à \$90,000		\$90,000 to-à \$100,000		P O T E T E M E
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
243,810		105,955		57,049		34,988		22,555		1
3,400		1,622		1,012		599		300		2
247,210		107,577		58,061		35,587		22,855		3
	\$		\$		\$		\$		\$	
213,071	9,737,965	86,955	4,415,955	45,091	2,471,060	25,474	1,533,076	15,581	956,062	4
12,799	393,998	6,810	266,808	3,784	172,705	2,124	101,469	1,326	73,813	5
3,345	6,235	1,627	8,580	640	2,846	610	5,021	378	3,107	6
120,931	84,269	47,875	32,947	25,488	17,665	14,854	10,361	9,512	6,943	7
10,513	29,193	3,685	10,812	1,530	4,523	670	1,846	360	1,423	8
19,808	59,698	9,720	29,214	6,246	19,017	4,200	12,642	3,220	9,896	9
19,786	64,876	9,561	30,958	5,899	19,118	3,978	12,227	2,910	9,817	10
18,715	247,705	8,558	120,515	4,847	78,875	2,937	52,054	1,810	28,348	11
14,256	104,721	7,155	43,008	5,112	50,242	3,437	29,894	2,185	23,470	12
17,769	450,602	12,511	497,070	9,407	427,263	7,871	483,729	6,459	445,853	13
2,940	40,955	1,679	17,206	775	19,743	600	9,543	300	8,060	14
11,036	163,572	5,025	95,564	2,917	57,422	2,109	40,700	1,145	23,383	15
422	12,905	180	5,754	122	4,228	48	2,325	29	1,823	16
82,751	699,290	44,259	557,320	28,731	424,121	18,592	317,550	12,981	265,062	17
77,654	197,773	34,761	107,674	18,041	64,330	11,576	44,089	7,887	36,427	18
179,777	535,167	82,949	311,562	47,935	212,987	29,717	158,434	19,625	111,580	19
9,539	50,235	4,722	27,663	3,362	23,260	2,281	15,873	1,639	12,849	20
12,358	45,123	7,754	28,847	5,257	23,330	3,453	17,024	2,829	14,513	21
13,034	65,409	7,813	52,740	5,204	29,369	3,509	24,929	2,419	19,364	22
13,153	16,695	6,380	9,332	4,181	13,590	3,131	8,548	2,000	6,959	23
12,276	21,580	7,206	17,810	4,911	12,067	3,924	9,380	2,649	9,788	24
28,779	35,398	13,629	30,484	8,669	34,325	5,810	17,120	3,915	7,017	25
62,382	128,242	32,467	89,500	20,208	65,680	13,947	52,153	9,906	41,550	26
54,425	229,601	23,482	126,866	13,479	84,948	7,842	52,736	5,013	46,877	27
247,210	13,421,205	107,577	6,934,187	58,061	4,332,716	35,587	3,012,723	22,855	2,163,983	28
246,975	977,204	107,427	424,606	57,919	228,915	35,540	140,451	22,814	90,178	29
20,109	49,866	9,887	24,519	6,429	15,923	4,311	10,691	3,279	8,130	30
94,571	280,224	36,718	107,310	19,060	55,506	11,615	34,139	6,483	18,736	31
127,875	203,548	52,517	84,188	28,080	45,764	17,175	28,747	10,765	18,331	32
1,800	3,568	500	601	390	441	210	354	80	123	33
246,975	1,514,411	107,427	641,223	57,919	346,549	35,540	214,382	22,814	135,498	34
221,448	77,810	93,211	34,108	49,292	18,645	29,998	12,113	18,926	7,955	35
192,508	93,799	74,073	35,710	35,564	16,999	18,796	8,980	10,508	4,920	36
130,807	299,404	49,015	124,353	22,675	58,448	11,851	34,314	6,585	19,851	37
129,257	405,359	55,757	211,180	32,469	145,515	21,189	103,553	13,750	71,451	38
8,189	8,129	3,502	3,502	1,440	1,439	950	929	500	501	39
196,628	143,935	88,925	68,228	50,044	40,572	30,873	25,420	20,173	17,195	40
20,136	19,459	9,895	9,407	5,861	5,613	3,717	3,491	2,331	2,212	41
102,409	36,906	34,485	11,922	15,800	5,306	8,220	2,778	4,515	1,773	42
24,596	10,881	13,125	5,686	7,059	3,138	5,092	2,430	3,225	1,458	43
13,081	5,533	4,771	2,191	2,260	1,227	1,026	467	690	260	44
3,836	8,500	1,471	3,578	845	2,013	400	1,087	220	669	45
102,488	79,597	50,767	58,669	30,420	52,079	19,558	41,625	12,840	32,298	46
209,146	103,838	84,706	41,830	43,742	21,584	24,570	12,020	14,981	7,256	47
17,840	94,977	7,425	53,144	4,064	35,815	1,912	16,484	1,245	12,465	48
831	2,017	550	1,352	280	694	230	549	53	129	49
6,611	16,876	2,700	7,661	1,600	8,256	791	3,653	367	2,519	50
160,981	119,612	71,453	62,283	40,065	44,365	25,599	32,869	16,736	25,224	51
26,257	21,821	11,183	9,568	6,460	6,122	4,391	3,704	2,441	2,192	52
42,139	230,889	21,024	143,790	13,411	127,741	9,132	114,136	6,497	83,880	53
246,878	1,779,341	107,305	888,162	57,953	595,572	35,575	420,602	22,826	294,208	54
1,111	12,930	730	9,868	3,023	25,642	3,126	37,746	2,880	42,707	55
1,740	18,731	1,522	15,221	718	9,585	207	3,478	67	1,254	56
246,855	10,140,291	107,346	5,414,242	57,935	3,380,094	35,504	2,346,101	22,810	1,695,154	57
242,081	2,080,793	104,647	1,142,070	56,563	732,784	34,768	531,674	22,444	391,786	58
194,435	836,547	84,577	454,688	46,092	296,145	27,819	211,113	17,890	155,775	59
243,810	2,917,340	105,955	1,596,758	57,049	1,028,929	34,988	742,787	22,555	547,560	60
244,418	2,116,614	106,287	1,158,216	57,254	736,921	35,056	527,304	22,549	384,515	61
1,740	8,962	1,522	7,235	718	4,569	207	1,696	67	588	62
81,843	156,766	43,722	125,477	28,187	94,801	18,029	70,461	12,464	58,673	63
390	61			30	10					64

TABLE 2 (CONTINUED)

## ALL RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$50,000 to-\$100,000		\$100,000 to-\$125,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	464,357	33,744	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	6,933	543	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	471,290	34,287	
Sources of Income .....		Sources de revenu .....		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	386,172	19,114,119	23,142
Commissions from Employment .....	5	Commissions d'emploi .....	5	26,843	1,008,793	2,275
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	6,597	25,789	665
Family Allowance .....	7	Allocations familiales .....	7	218,660	152,187	14,736
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	16,760	47,798	410
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	43,194	130,466	4,486
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	42,134	136,996	3,889
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	36,862	527,497	2,749
Net Business Income .....	12	Revenu net d'entreprise .....	12	32,145	251,334	4,682
Net Professional Income .....	13	Revenu net de profession libérale .....	13	54,017	2,304,517	10,784
Net Commission Income .....	14	Revenu net de commissions .....	14	6,296	95,507	530
Net Farming Income .....	15	Revenu net d'agriculture .....	15	22,232	380,640	2,132
Net Fishing Income .....	16	Revenu net de pêche .....	16	799	27,035	70
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	187,314	2,263,342	20,572
Bond Interest .....	18	Intérêt obligataire .....	18	149,919	450,293	11,074
Bank Interest .....	19	Intérêt bancaire .....	19	360,003	1,329,729	29,751
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	21,543	129,881	2,545
Income from Trusts .....	21	Revenu de fiducie .....	21	31,651	128,838	4,571
Annuity Income .....	22	Revenu de rentes .....	22	31,979	191,811	4,310
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	28,845	55,123	3,932
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	30,966	70,624	4,819
Net Rental Income .....	25	Revenu net de location .....	25	60,802	124,343	7,029
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	138,910	377,126	15,856
Miscellaneous Income .....	27	Revenus divers .....	27	104,241	541,027	7,428
Total Income Assessed .....	28	Revenu total établi .....	28	471,290	29,864,814	34,287
Personal Exemptions .....		Exemptions personnelles .....				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	470,675	1,861,354	34,217
Age Exemption .....	30	Exemption en raison d'âge .....	30	44,015	109,129	4,574
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	168,447	495,915	10,504
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	236,412	380,578	17,087
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	2,989	5,086	150
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	470,675	2,852,063	34,217
Deductions .....		Déductions .....				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	412,875	150,632	28,553
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	331,449	160,408	15,526
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	220,933	536,370	8,656
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	252,422	937,057	21,710
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	14,577	14,500	540
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	386,643	295,350	30,338
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	41,940	40,182	3,599
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	165,429	58,685	5,519
Education Deduction .....	43	Déduction relative aux études .....	43	53,097	23,594	4,771
Tuition Fees .....	44	Frais de scolarité .....	44	21,828	9,679	829
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	6,774	15,847	320
Carrying Charges .....	46	Frais financiers .....	46	216,073	264,267	20,180
General Expense Allowance .....	47	Déduction générale pour frais .....	47	377,145	186,527	21,929
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	32,486	212,885	2,104
Disability Deduction .....	49	Déduction pour invalidité .....	49	1,940	4,741	180
Medical Claims .....	50	Frais médicaux .....	50	12,069	38,965	600
Charitable Donations .....	51	Dons de charité .....	51	314,834	284,353	25,627
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	50,732	43,407	4,227
Other Deductions .....	53	Autres déductions .....	53	92,203	700,436	11,412
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	470,537	3,977,885	34,222
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	10,870	128,893	4,886
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	4,257	48,270	195
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	470,450	22,975,882	34,210
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	460,503	4,879,107	33,420
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	370,813	1,954,268	27,115
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	464,357	6,833,375	33,744
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	465,564	4,923,570	33,845
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	4,257	23,049	210
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	184,245	506,177	19,542
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	437	80	

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

125,000 to-à \$150,000		\$150,000 to-à \$200,000		\$200,000 to-à \$250,000		\$250,000 and over-et plus		GRAND TOTAL TOTAL GLOBAL		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
16,462		15,380		6,413		10,492		10,650,238		1
481		391		128		287		4,901,943		2
16,943		15,771		6,541		10,779		15,552,181		3
	\$		\$		\$		\$		\$	
11,313	905,771	10,171	928,290	4,623	565,790	8,335	2,363,833	11,453,278	203,282,030	4
1,027	93,503	899	87,637	380	46,489	540	114,531	347,405	4,168,501	5
417	4,643	537	10,263	250	3,200	319	22,564	446,341	804,251	6
7,300	5,365	6,459	4,679	2,628	1,882	3,435	2,368	3,730,281	2,334,922	7
160	469	184	344	41	72	30	94	3,011,188	9,240,831	8
2,098	6,230	2,060	6,219	886	2,710	1,986	6,055	1,472,510	4,500,153	9
1,778	5,993	1,892	6,348	719	2,465	1,682	5,846	1,596,311	4,488,678	10
1,294	22,777	1,200	22,385	441	8,765	1,051	23,786	1,063,666	6,894,411	11
2,638	867	2,713	1,214	1,374	5,698	2,638	10,288	839,093	4,019,191	12
5,751	637,176	5,508	771,447	1,833	312,316	2,081	476,312	263,793	7,128,694	13
319	12,834	199	10,645	120	866	140	6,822	105,084	602,605	14
960	13,629	1,047	16,495	505	430	808	6,376	435,700	2,024,237	15
18	1,350							50,892	318,883	16
10,490	289,996	10,036	397,406	4,563	237,684	7,974	1,166,663	1,111,658	7,146,677	17
5,026	27,917	4,925	30,678	2,053	17,413	3,502	39,531	2,390,217	3,748,603	18
14,993	91,882	14,286	143,996	5,937	73,657	9,974	255,097	6,641,770	12,288,435	19
1,227	11,808	1,528	19,585	592	5,949	1,473	39,319	228,987	844,712	20
2,805	10,868	2,797	20,707	1,243	11,612	1,738	33,294	215,385	549,456	21
2,065	21,036	2,342	32,229	1,021	16,473	2,086	77,646	294,404	1,051,342	22
2,157	7,789	2,340	13,168	910	3,745	2,159	44,282	328,465	269,825	23
2,837	11,523	3,255	19,166	1,449	13,346	3,376	65,913	159,288	331,007	24
3,674	8,186	3,665	25,390	1,688	20,891	3,059	80,796	830,010	710,577	25
8,174	71,433	8,451	88,360	3,650	68,617	6,685	405,575	1,102,107	1,981,669	26
3,939	44,838	3,888	40,983	1,624	29,614	2,752	130,202	2,000,293	4,946,601	27
16,943	2,307,882	15,771	2,697,637	6,541	1,448,822	10,779	5,377,585	14,814,075	283,676,292	28
16,907	66,906	15,725	62,171	6,524	25,805	10,717	42,388	15,537,975	61,450,751	29
2,132	5,285	2,160	5,357	912	2,258	2,063	5,115	1,511,416	3,747,048	30
4,717	13,926	3,550	10,082	1,216	3,473	1,768	5,015	2,866,264	8,470,272	31
8,567	15,137	7,347	12,717	2,949	5,279	3,896	6,751	3,468,121	4,953,311	32
40	40	130	189	90	171	23	43	49,453	75,821	33
16,907	101,294	15,725	90,516	6,524	36,986	10,717	59,313	15,537,975	78,697,202	34
14,323	6,312	13,048	5,782	5,410	2,284	8,239	3,166	10,955,672	2,585,584	35
6,764	3,135	5,491	2,445	2,264	1,040	3,422	1,583	10,567,943	3,264,150	36
3,871	13,385	2,923	10,569	930	4,143	1,771	6,461	3,471,281	4,249,912	37
11,110	64,155	10,470	61,251	4,288	25,970	6,367	40,442	2,645,080	5,791,294	38
260	257	313	312	60	57	90	90	561,264	518,465	39
15,212	13,463	14,099	12,927	5,849	5,382	9,721	9,297	7,256,508	4,627,464	40
1,694	1,588	1,622	1,556	625	593	1,399	1,293	1,101,166	1,041,613	41
2,492	1,000	1,593	643	530	174	859	233	4,433,643	1,058,331	42
2,649	1,284	2,183	1,031	770	354	1,234	587	808,169	283,738	43
670	284	370	173	240	92	240	191	1,080,032	644,984	44
120	350	189	433	40	94	60	154	501,762	746,269	45
10,417	46,358	10,040	65,305	4,235	40,924	7,380	248,880	1,888,443	1,157,485	46
10,675	5,114	9,748	4,681	4,459	2,159	8,039	3,954	11,371,749	5,395,532	47
981	14,801	833	13,539	300	6,364	380	9,086	323,553	1,101,284	48
70	164	83	206	60	149	50	126	59,116	146,732	49
332	4,451	252	2,554	150	2,005	130	3,630	532,370	486,306	50
12,883	26,097	12,158	35,587	4,837	18,763	8,519	74,633	3,984,548	1,826,887	51
1,904	1,609	1,427	1,225	460	319	757	703	555,406	699,823	52
6,714	160,714	6,793	183,902	3,040	111,618	5,190	375,138	1,045,774	3,957,198	53
16,933	364,520	15,753	404,120	6,538	222,486	10,741	779,649	14,140,790	39,583,049	54
3,242	104,636	3,633	176,361	2,028	137,735	3,552	727,874	30,600	1,400,114	55
145	2,500	124	6,038	20	837	99	10,808	18,382	266,546	56
16,895	1,744,531	15,723	2,035,991	6,512	1,058,974	10,698	3,843,224	11,990,140	174,824,392	57
16,350	449,555	15,202	545,443	6,371	303,079	10,330	1,111,467	10,355,036	30,150,540	58
13,615	186,446	13,042	233,688	5,521	128,124	9,279	496,469	7,933,835	12,466,924	59
16,462	636,002	15,380	779,130	6,413	431,203	10,490	1,607,939	10,650,236	42,617,467	60
16,584	421,015	15,516	494,605	6,401	259,535	10,494	881,637	11,921,620	32,391,689	61
145	1,236	124	3,047	20	414	102	4,935	18,403	129,979	62
9,962	64,109	9,390	88,046	4,234	53,138	7,544	254,379	1,041,651	1,558,111	63
								2,542,316	1,494,307	64

TABLE 2A

## TAXABLE RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

				Loss and Nil-Perte et Néant		\$1 to-\$4,500	
		ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	277		7,015	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	277		7,015	
Sources of Income .....		Sources de revenu .....			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	11	29	1,928	3,811
Commissions from Employment .....	5	Commissions d'emploi .....	5				
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6			22	19
Family Allowance .....	7	Allocations familiales .....	7	24	15	306	383
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8			2,664	9,831
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9				
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10			249	99
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11			64	26
Net Business Income .....	12	Revenu net d'entreprise .....	12	189	7,389-	2,009	4,000
Net Professional Income .....	13	Revenu net de profession libérale .....	13			206	44
Net Commission Income .....	14	Revenu net de commissions .....	14				
Net Farming Income .....	15	Revenu net d'agriculture .....	15	30	594-	111	21
Net Fishing Income .....	16	Revenu net de pêche .....	16			220	23
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17		140	140	3
Bond Interest .....	18	Intérêt obligataire .....	18	102	192	239	38
Bank Interest .....	19	Intérêt bancaire .....	19	210	1,471	1,303	89
Mortgage Interest .....	20	Intérêt hypothécaire .....	20				
Income from Trusts .....	21	Revenu de fiducie .....	21				
Annuity Income .....	22	Revenu de rentes .....	22				
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	74	290	93	1
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	45	1,233	33	3
Net Rental Income .....	25	Revenu net de location .....	25	87	44	95	11
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	48	110	1,394	1,181
Miscellaneous Income .....	27	Revenus divers .....	27	63	177	360	60
Total Income Assessed .....	28	Revenu total établi .....	28	215	4,161-	7,015	23,291
Personal Exemptions .....		Exemptions personnelles .....					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	277	1,097	4,455	15,561
Age Exemption .....	30	Exemption en raison d'âge .....	30				
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	30	95	11	5
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	69	99	209	36
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33				
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	277	1,313	4,455	15,936
Deductions .....		Déductions .....					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	11		1,396	5
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	11	1	1,655	70
Registered Pension Plan .....		Cotisations à un régime enregistré .....					
Contributions .....	37	de pensions .....	37			45	7
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38			91	14
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement .....	39			64	64
Interest, Dividends and Capital Gains .....		Déduction pour intérêts, dividendes .....					
Deduction .....	40	et gains en capital .....	40	210	182	890	348
Pension Income .....		Déduction relative au revenu .....					
Deduction .....	41	de pensions .....	41				
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42			212	15
Education Deduction .....	43	Déduction relative aux études .....	43			91	53
Tuition Fees .....	44	Frais de scolarité .....	44			68	51
Child Care Expenses .....	45	Frais de garde d'enfants .....	45			35	28
Carrying Charges .....	46	Frais financiers .....	46	80	99	220	57
General Expense Allowance .....	47	Déduction générale pour frais .....	47			1,869	575
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48				
Disability Deduction .....	49	Déduction pour invalidité .....	49				
Medical Claims .....	50	Frais médicaux .....	50	19	4	238	195
Charitable Donations .....	51	Dons de charité .....	51			289	45
Eligible Deductions Transferred .....		Déductions admissibles transférées .....					
from Spouse .....	52	d'un conjoint à l'autre .....	52				
Other Deductions .....	53	Autres déductions .....	53	42	86	242	155
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	215	375	3,203	1,732
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55				
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	266	11,646	658	15,799
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	266	5,918	7,014	21,422
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	266	1,034	4,369	3,240
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	263	566	4,493	1,550
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	277	1,601	7,015	4,789
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	266	1,191	7,015	3,759
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	266	5,772	658	7,950
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	75	3	129	7
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64			899	586

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$4,500 to-à \$5,000		\$1 to-à \$5,000		\$5,000 to-à \$5,500		\$5,500 to-à \$6,000		\$6,000 to-à \$6,500		P O T E T M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
12,448		19,463		23,125		29,052		48,725		1
12,448		19,463		23,125		29,052		48,725		2
										3
	\$		\$		\$		\$		\$	
9,289	28,747	11,217	32,557	18,135	67,815	23,749	94,766	33,145	137,810	4
125	40	125	40	260	580	483	515	312	155	5
392	96	414	102	778	522	957	339	1,501	948	6
151	94	457	285	1,196	541	1,213	634	2,084	961	7
7,407	21,367	10,071	31,197	13,134	35,287	15,457	47,350	25,566	96,447	8
								37	90	9
177	279	426	1,272	876	2,189	784	1,848	1,408	4,732	10
		64	263	195	327	63	193	411	1,172	11
1,113	2,765	3,122	6,769	1,563	2,952	1,889	6,946	5,492	25,100	12
142	572	348	1,018	319	1,278	288	1,273	975	4,836	13
200	275	204	284	181	225	235	337	679	2,585	14
84	148	195	360	191	38	346	134	1,159	4,179	15
326	271	546	502	837	1,617	727	591	1,365	2,323	16
		142	33	78	10	73	5	326	15	17
297	97	536	477	248	328	925	1,110	1,822	2,182	18
622	175	1,925	1,072	2,989	2,934	5,261	4,347	9,091	8,540	19
		10	22	127	176	110	64	257	575	20
44	54	45	56	93	90	130	17	231	600	21
				30	52			90	79	22
		94	19	69	17	152	2	239	90	23
		39	55	68	13	129	17			24
151	194	246	310	412	876	874	823	1,184	608	25
165	1,876	1,559	3,058	154	241	223	25	916	305	26
998	2,674	1,358	3,278	1,902	3,669	2,717	5,817	4,242	10,401	27
12,448	59,749	19,463	83,039	23,125	121,776	29,052	166,887	48,725	304,740	28
12,225	47,571	16,680	63,135	22,964	89,641	28,866	112,347	48,617	191,640	29
						63	9	101	136	30
73	196	84	201	256	236	341	268	153	44	31
98	96	307	462	841	620	939	837	1,689	1,625	32
										33
12,225	47,878	16,680	63,815	22,964	90,497	28,866	113,462	48,617	193,445	34
6,744	311	8,140	365	15,297	753	20,538	1,065	30,891	2,218	35
9,074	594	10,729	664	17,776	1,377	22,096	1,886	29,959	2,591	36
		45	7	215	44	522	98	773	135	37
10	1	101	15	38	15	281	115	438	184	38
23	3	87	67	64	3	186	127	276	190	39
895	151	1,785	499	3,105	1,420	5,779	2,415	9,821	4,415	40
				189	188	63	63	393	371	41
720	35	932	50	1,725	120	2,784	187	4,776	329	42
117	22	208	74	1,195	271	1,454	404	2,012	605	43
191	77	259	128	1,251	345	1,433	748	2,617	1,270	44
85	46	120	74	392	133	787	471	1,234	765	45
145	4	365	61	349	20	478	79	1,433	111	46
9,232	3,723	11,101	4,298	17,928	7,915	23,600	10,587	32,988	14,166	47
						62	16	62	17	48
										49
93	13	331	209	54	10	1,086	196	1,368	272	50
507	82	796	127	901	85	1,748	273	2,517	459	51
								84	23	52
404	165	646	320	486	113	540	318	1,161	395	53
10,793	5,228	13,996	6,960	21,340	12,812	27,040	19,048	42,341	28,515	54
										55
84	798	742	16,596	128	3,512	240	6,810	176	3,327	56
12,448	7,440	19,462	28,862	23,125	21,980	29,051	41,186	48,725	86,105	57
1,822	185	6,191	3,425	2,096	841	2,246	1,639	17,122	1,230	58
11,059	194	15,552	1,744	21,606	696	27,734	1,248	41,202	1,942	59
12,448	379	19,463	5,168	23,125	1,537	29,052	2,887	48,725	3,172	60
12,448	604	19,463	4,363	23,125	1,971	29,052	4,024	48,725	8,187	61
84	399	742	8,349	128	1,732	240	2,996	176	1,655	62
		131	7	78	1	73	1	326	3	63
2,723	1,796	3,622	2,382	5,585	3,535	6,134	3,635	10,175	6,600	64

## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$6,500 to-\$7,000		\$7,000 to-\$7,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	97,235		147,352
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	97,235		147,352
Sources of Income .....		Sources de revenu .....				
Wages and Salaries .....	4	Salaires et traitements .....	4	78,156	\$ 378,588	\$ 122,493
Commissions from Employment .....	5	Commissions d'emploi .....	5	1,351	1,930	2,521
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	4,649	3,569	5,697
Family Allowance .....	7	Allocations familiales .....	7	3,479	1,805	6,321
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	50,203	164,218	67,774
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	573	2,025	520
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	3,505	10,658	5,330
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	792	3,200	1,362
Net Business Income .....	12	Revenu net d'entreprise .....	12	8,673	39,283	10,913
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,543	7,056	1,600
Net Commission Income .....	14	Revenu net de commissions .....	14	548	2,127	839
Net Farming Income .....	15	Revenu net d'agriculture .....	15	1,517	6,781	2,409
Net Fishing Income .....	16	Revenu net de pêche .....	16	778	2,240	865
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	622	133	1,262
Bond Interest .....	18	Intérêt obligataire .....	18	2,428	3,195	6,908
Bank Interest .....	19	Intérêt bancaire .....	19	15,226	14,127	30,908
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	358	604	555
Income from Trusts .....	21	Revenu de fiducie .....	21	33	21	814
Annuity Income .....	22	Revenu de rentes .....	22	464	1,232	327
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	260	292	876
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	110	45	271
Net Rental Income .....	25	Revenu net de location .....	25	2,496	3,162	3,691
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	1,412	1,161	2,780
Miscellaneous Income .....	27	Revenus divers .....	27	6,001	11,993	11,293
Total Income Assessed .....	28	Revenu total établi .....	28	97,235	659,444	147,352
Personal Exemptions .....		Exemptions personnelles .....				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	97,124	383,238	147,253
Age Exemption .....	30	Exemption en raison d'âge .....	30	572	1,419	618
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	453	328	578
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	2,034	2,074	4,136
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	63	86	21
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	97,124	387,145	147,253
Deductions .....		Déductions .....				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	73,999	5,267	120,775
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	71,694	7,323	114,513
Registered Pension Plan .....		Cotisations à un régime enregistré .....				
Contributions .....	37	de pensions .....	37	1,298	138	3,258
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	922	308	2,262
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement .....	39	316	142	671
Interest, Dividends and Capital Gains .....		Déduction pour intérêts, dividendes .....				
Deduction .....	40	et gains en capital .....	40	15,848	6,483	33,581
Pension Income .....		Déduction relative au revenu .....				
Deduction .....	41	de pensions .....	41	791	750	1,303
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	10,304	669	19,391
Education Deduction .....	43	Déduction relative aux études .....	43	2,909	860	8,957
Tuition Fees .....	44	Frais de scolarité .....	44	4,117	1,893	9,417
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	1,148	754	2,515
Carrying Charges .....	46	Frais financiers .....	46	1,213	175	3,876
General Expense Allowance .....	47	Déduction générale pour frais .....	47	77,832	35,934	122,052
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	62	37	395
Disability Deduction .....	49	Déduction pour invalidité .....	49			
Medical Claims .....	50	Frais médicaux .....	50	3,128	632	5,375
Charitable Donations .....	51	Dons de charité .....	51	5,319	865	11,518
Eligible Deductions Transferred .....		Déductions admissibles transférées .....				
from Spouse .....	52	d'un conjoint à l'autre .....	52	23	7	255
Other Deductions .....	53	Autres déductions .....	53	2,539	693	5,112
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	92,109	62,931	142,288
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55			
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	98	1,113	
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	97,235	210,479	147,352
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	79,017	3,722	134,438
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	65,488	5,007	90,705
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	97,235	8,729	147,352
Basic Federal Tax .....	61	Impôt fédéral de base .....	61			
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	97,235	21,855	147,352
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	98	552	
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	622	17	1,255
				17,575	11,181	25,148

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$7,500 to-à \$8,000		\$8,000 to-à \$8,500		\$8,500 to-à \$9,000		\$9,000 to-à \$9,500		\$9,500 to-à \$10,000		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
166,529		164,569		182,176		183,414		194,706		1
166,529		164,569		182,176		183,414		194,706		2
	\$		\$		\$		\$		\$	3
139,712	830,014	139,104	881,079	151,869	1,033,252	151,625	1,102,996	153,337	1,169,484	4
2,942	3,393	3,376	7,204	3,414	5,857	3,421	8,923	4,652	12,049	5
7,814	6,473	6,898	8,045	6,440	8,231	6,367	9,113	8,094	8,470	6
8,283	3,828	11,557	5,513	13,556	7,089	17,323	9,225	19,714	10,472	7
73,054	236,080	68,996	230,379	76,474	253,197	76,512	249,888	74,203	259,789	8
2,117	6,900	1,870	5,663	4,571	14,666	6,274	19,756	16,276	50,290	9
6,611	17,986	6,982	20,437	9,849	27,124	10,751	30,721	18,775	50,207	10
2,160	6,076	3,961	12,363	4,483	15,935	5,667	18,160	8,699	30,914	11
9,890	42,151	10,836	50,044	11,580	55,407	11,712	59,522	12,064	59,991	12
2,194	11,064	2,004	8,600	1,725	10,081	2,050	11,839	2,210	15,128	13
1,175	3,590	825	2,296	2,006	5,553	1,552	4,307	1,449	5,481	14
2,863	8,876	2,737	10,317	3,333	8,107	3,787	13,807	3,702	9,956	15
1,322	3,227	875	2,099	1,444	3,478	1,594	4,487	1,305	3,793	16
2,696	588	2,776	966	2,986	1,118	3,547	1,212	4,089	1,530	17
11,782	14,194	12,486	16,213	16,484	21,961	17,243	18,643	23,125	33,330	18
44,947	56,250	48,148	57,220	60,049	70,400	59,813	80,272	71,463	112,681	19
1,330	3,215	1,226	3,338	1,838	5,463	1,666	4,558	2,902	7,907	20
852	1,539	955	1,427	1,066	1,819	1,175	1,333	1,807	2,826	21
493	1,221	430	696	522	1,396	590	1,149	1,204	2,574	22
1,682	397	1,748	382	1,861	1,971	2,228	1,472	2,963	1,071	23
506	346	585	385	299	96	650	1,013	1,200	861	24
4,207	3,161	4,448	4,533	6,053	3,912	6,064	7,800	6,990	3,593	25
3,709	2,692	4,426	1,532	4,862	5,453	4,780	3,693	8,485	8,086	26
13,603	27,489	13,521	26,726	15,449	32,658	17,831	32,600	17,899	37,847	27
166,529	1,290,749	164,569	1,357,458	182,176	1,594,221	183,414	1,696,489	194,706	1,898,330	28
166,402	657,804	164,485	650,329	182,122	720,284	183,362	725,347	194,692	769,978	29
2,124	5,169	1,881	4,661	4,631	11,485	6,455	16,008	16,748	41,531	30
952	1,341	1,590	2,806	3,074	7,144	4,434	9,685	7,226	16,270	31
6,418	6,329	8,394	9,083	10,970	12,632	14,351	17,040	16,068	19,876	32
64	87			210	289	189	216	280	386	33
166,402	670,730	164,485	666,878	182,122	751,834	183,362	768,297	194,692	848,041	34
137,033	11,489	138,267	12,699	152,835	15,298	154,378	16,792	155,364	18,208	35
130,410	16,770	129,825	17,875	142,507	21,165	143,195	22,771	143,689	24,295	36
5,484	1,155	6,573	1,606	6,581	1,743	8,232	2,172	9,780	2,824	37
4,279	2,354	5,897	3,945	8,064	6,434	12,278	10,830	12,202	10,392	38
2,014	1,468	2,513	1,893	4,228	3,459	4,309	3,854	5,600	4,916	39
49,765	26,968	52,016	28,820	64,870	36,435	65,193	37,895	77,706	50,166	40
1,888	1,766	3,919	3,459	4,548	4,239	5,302	4,815	8,913	8,287	41
23,202	1,998	26,902	2,349	32,083	2,989	29,773	3,221	34,399	3,638	42
11,980	3,899	14,216	4,349	15,035	4,617	15,015	4,593	13,528	4,029	43
12,386	5,577	15,300	7,493	17,297	9,532	16,831	9,424	14,197	8,428	44
4,622	3,044	5,026	3,584	6,422	5,776	7,187	7,005	6,587	7,284	45
4,309	460	4,726	620	6,368	624	8,132	1,162	10,198	1,139	46
139,223	66,676	138,967	66,796	152,063	73,442	151,689	73,808	153,457	74,392	47
774	728	1,065	727	718	583	1,327	1,223	1,703	1,611	48
		16	40	26	64			193	479	49
8,259	2,328	7,781	2,202	9,459	3,350	11,314	4,022	9,559	3,724	50
15,393	2,302	17,117	3,058	22,069	4,044	24,302	4,949	25,044	5,645	51
277	199	371	302	361	348	576	309	1,337	1,090	52
7,423	2,323	7,887	3,870	8,082	2,871	9,698	4,326	11,426	4,812	53
162,247	151,515	161,082	165,689	178,820	197,014	180,383	213,171	190,457	235,359	54
				62	135					55
162	571	63	150	52	332	119	587	40	458	56
166,529	469,067	164,569	525,034	182,176	645,563	183,413	715,602	194,706	815,381	57
155,549	22,303	156,977	32,100	171,796	46,414	171,793	56,815	183,720	69,804	58
103,824	15,037	105,597	18,909	122,685	24,808	132,653	29,678	137,753	34,066	59
166,529	37,340	164,569	51,010	182,176	71,222	183,414	86,494	194,706	103,869	60
166,529	55,112	164,569	64,780	182,176	82,622	183,414	94,193	194,644	109,543	61
162	217	63	74	52	165	119	287	40	240	62
2,672	120	2,711	152	2,972	248	3,385	275	4,026	347	63
28,013	15,630	27,425	14,247	29,155	16,186	26,641	14,930	29,694	15,887	64

## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$5,000 to-\$10,000		\$10,000 to-\$10,500	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	1,236,883	196,284	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	1,236,883	196,284	
Sources of Income .....		Sources de revenu .....				
Wages and Salaries .....	4	Salaires et traitements .....	4	1,011,325	6,374,689	155,614
Commissions from Employment .....	5	Commissions d'emploi .....	5	22,732	44,308	3,599
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	49,195	51,321	5,986
Family Allowance .....	7	Allocations familiales .....	7	84,726	42,778	20,972
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	541,373	1,784,961	72,135
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	32,238	101,073	19,056
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	64,871	181,218	21,177
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	27,793	92,819	9,005
Net Business Income .....	12	Revenu net d'entreprise .....	12	84,612	388,886	11,208
Net Professional Income .....	13	Revenu net de profession libérale .....	13	14,908	76,816	2,060
Net Commission Income .....	14	Revenu net de commissions .....	14	9,489	28,341	1,189
Net Farming Income .....	15	Revenu net d'agriculture .....	15	22,044	70,582	3,570
Net Fishing Income .....	16	Revenu net de pêche .....	16	11,501	26,315	1,274
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	18,455	5,758	5,148
Bond Interest .....	18	Intérêt obligataire .....	18	93,451	120,817	23,481
Bank Interest .....	19	Intérêt bancaire .....	19	347,895	444,359	73,921
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	10,369	26,909	2,666
Income from Trusts .....	21	Revenu de fiducie .....	21	7,156	10,731	1,224
Annuity Income .....	22	Revenu de rentes .....	22	4,155	8,980	1,807
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	12,078	5,949	3,300
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	3,821	2,990	671
Net Rental Income .....	25	Revenu net de location .....	25	36,419	32,937	7,112
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	31,747	25,621	8,600
Miscellaneous Income .....	27	Revenus divers .....	27	104,458	209,455	20,360
Total Income Assessed .....	28	Revenu total établi .....	28	1,236,883	10,158,614	196,284
Personal Exemptions .....		Exemptions personnelles .....				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	1,235,887	4,882,981	196,238
Age Exemption .....	30	Exemption en raison d'âge .....	30	33,193	81,898	19,505
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	19,057	38,634	10,573
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	65,840	74,324	16,273
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	827	1,077	384
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	1,235,887	5,078,913	196,238
Deductions .....		Déductions .....				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	999,377	93,101	157,573
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	945,664	129,762	142,474
Registered Pension Plan .....		Cotisations à un régime enregistré .....				
Contributions .....	37	de pensions .....	37	42,716	10,489	11,062
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	46,661	35,606	14,248
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	20,177	16,443	5,788
Interest, Dividends and Capital Gains ..		Déduction pour intérêts, dividendes .....				
Deduction .....	40	et gains en capital .....	40	377,684	211,423	79,486
Pension Income .....		Déduction relative au revenu .....				
Deduction .....	41	de pensions .....	41	27,309	25,049	9,619
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	185,339	17,106	35,607
Education Deduction .....	43	Déduction relative aux études .....	43	86,301	26,023	13,333
Tuition Fees .....	44	Frais de scolarité .....	44	94,846	48,318	15,731
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	35,920	30,655	7,517
Carrying Charges .....	46	Frais financiers .....	46	41,082	4,561	12,616
General Expense Allowance .....	47	Déduction générale pour frais .....	47	1,009,799	482,061	155,470
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	6,168	5,134	1,442
Disability Deduction .....	49	Déduction pour invalidité .....	49	240	595	426
Medical Claims .....	50	Frais médicaux .....	50	57,383	18,035	10,831
Charitable Donations .....	51	Dons de charité .....	51	125,928	23,288	28,568
Eligible Deductions Transferred .....		Déductions admissibles transférées .....				
from Spouse .....	52	d'un conjoint à l'autre .....	52	3,287	2,402	1,733
Other Deductions .....	53	Autres déductions .....	53	54,354	21,094	8,372
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	1,198,107	1,201,147	193,480
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	62	135	63
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,069	16,861	26
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	1,236,881	3,895,231	196,284
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	1,074,754	246,437	186,534
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	849,247	141,626	140,272
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	1,236,883	388,064	196,284
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	1,236,821	482,616	196,284
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,069	7,919	26
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	18,120	1,205	5,038
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	205,545	116,517	30,934

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$10,500 to-à \$11,000		\$11,000 to-à \$11,500		\$11,500 to-à \$12,000		\$12,000 to-à \$12,500		\$12,500 to-à \$13,000		P O S T E T E M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
200,414		200,885		201,543		207,630		203,354		1
200,414		200,885		201,543		207,630		203,354		2
	\$		\$		\$		\$		\$	3
153,319	1,285,547	153,875	1,395,921	154,736	1,455,197	162,331	1,592,790	159,117	1,626,231	4
4,719	12,796	4,788	15,411	4,225	12,306	4,564	16,194	4,667	15,906	5
5,067	7,783	5,159	5,724	4,460	6,378	4,866	6,177	5,666	14,914	6
21,862	11,957	25,156	13,892	31,406	17,984	32,272	17,560	33,943	19,034	7
71,412	267,700	69,901	244,357	68,304	245,243	70,354	253,918	63,639	230,546	8
25,902	80,805	24,412	76,562	26,950	84,117	26,904	84,128	26,775	82,893	9
26,507	72,108	25,660	73,696	27,981	78,258	27,936	81,370	29,259	86,747	10
16,670	61,119	15,403	55,196	18,303	68,656	20,052	80,227	20,360	91,908	11
11,726	73,554	11,072	58,754	12,046	73,757	11,931	59,904	12,087	72,303	12
2,422	11,205	2,635	15,477	2,424	15,553	2,104	11,695	2,415	14,466	13
1,401	4,315	1,999	5,933	2,023	6,350	1,579	6,703	1,514	3,959	14
3,802	9,023	4,694	20,293	5,193	17,742	4,792	23,789	5,079	15,163	15
1,166	4,136	1,142	5,655	1,423	6,725	1,680	5,899	918	5,257	16
6,205	2,936	5,762	3,116	7,681	4,126	7,636	5,093	8,896	5,238	17
25,706	36,384	27,528	40,547	28,730	43,704	27,780	39,016	28,666	43,873	18
83,320	135,597	82,466	145,887	85,610	157,605	86,301	158,532	87,048	161,676	19
2,829	8,390	3,386	9,825	3,159	8,919	3,107	8,858	2,698	8,438	20
1,417	1,750	1,905	4,598	1,179	1,618	1,934	3,459	2,041	2,968	21
2,697	4,634	2,788	4,928	3,778	5,679	3,762	7,338	4,317	9,468	22
3,217	346	4,043	861	3,549	1,265	4,012	2,495	2,770	2,500	23
813	586	783	660	1,233	764	350	110	1,237	1,527	24
9,126	8,157	8,797	10,924	7,885	5,706	9,242	6,354	8,840	6,346	25
10,450	7,232	10,643	5,196	11,144	6,815	10,582	7,042	12,381	13,732	26
21,550	45,644	21,414	46,224	22,030	44,290	26,688	64,536	26,569	58,115	27
200,414	2,153,703	200,885	2,259,637	201,543	2,368,754	207,630	2,543,185	203,354	2,593,211	28
200,379	792,641	200,742	794,442	201,461	796,806	207,493	820,383	203,187	803,849	29
26,159	64,873	24,894	61,736	27,336	67,791	27,212	67,485	27,186	67,397	30
12,687	32,356	17,112	48,073	22,588	63,936	23,762	68,806	25,460	72,507	31
18,151	22,883	19,636	24,938	24,102	31,797	25,717	31,866	29,415	36,113	32
419	623	610	881	481	673	627	853	937	1,664	33
200,379	913,376	200,742	930,069	201,461	961,002	207,493	989,394	203,187	981,530	34
156,690	20,506	158,624	22,581	159,348	24,050	165,755	26,164	163,152	26,888	35
142,342	26,416	144,791	29,283	144,717	30,204	149,766	32,546	148,373	33,873	36
11,848	3,780	12,012	4,203	15,826	5,497	18,526	7,145	19,517	7,401	37
14,602	15,671	16,555	16,773	18,666	21,366	20,315	23,023	22,019	25,464	38
5,486	4,989	6,740	5,977	6,522	5,468	7,836	6,803	8,357	7,381	39
89,849	58,716	89,951	58,776	92,934	60,528	93,770	61,051	94,291	63,941	40
17,381	16,649	16,513	15,646	19,147	17,818	21,410	20,600	21,694	20,796	41
37,858	4,399	40,674	4,771	44,544	5,748	45,479	5,515	48,196	6,486	42
12,382	3,966	11,929	3,355	12,137	3,865	11,570	3,683	11,872	3,685	43
15,329	9,009	14,200	8,804	13,622	7,741	13,839	7,692	12,976	7,297	44
7,756	9,293	8,348	10,162	8,513	10,932	10,440	13,223	11,041	13,418	45
14,093	1,210	15,019	2,036	16,260	2,053	18,451	2,434	19,603	2,480	46
153,008	74,782	153,793	75,371	154,317	75,390	161,968	79,544	159,769	78,225	47
1,959	2,227	2,465	2,920	2,169	3,357	2,850	4,291	2,354	3,584	48
163	404	383	950	393	975	947	2,349	1,056	2,619	49
11,916	4,931	9,555	4,550	11,202	4,967	11,344	5,274	12,012	5,552	50
36,025	8,402	39,188	9,509	41,386	10,927	40,811	11,148	42,604	13,265	51
2,015	1,909	2,784	2,737	3,748	4,783	3,431	3,675	5,447	6,636	52
9,835	5,286	10,313	4,913	12,091	8,559	11,700	8,326	10,511	8,212	53
197,704	272,545	199,296	283,316	200,577	304,229	206,589	324,485	202,751	337,203	54
		23	43							55
30	959	229	2,994	112	2,518	137	2,356	172	1,630	56
200,414	968,733	200,885	1,049,197	201,543	1,106,033	207,630	1,231,654	203,354	1,276,101	57
192,369	93,477	191,615	106,869	191,633	115,629	199,258	134,515	196,179	143,738	58
143,171	44,241	145,618	49,702	146,958	53,720	151,623	61,052	148,624	64,536	59
200,414	137,718	200,885	156,571	201,543	169,349	207,630	195,568	203,354	208,274	60
200,414	135,226	200,885	149,254	201,543	159,278	207,630	180,092	203,354	189,058	61
30	468	229	1,482	112	1,150	137	1,163	172	824	62
6,045	662	5,746	706	7,561	935	7,569	1,155	8,808	1,187	63
27,611	13,050	26,295	13,988	28,531	14,536	29,217	14,076	27,486	14,152	64

## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

				\$13,000 to-\$13,500		\$13,500 to-\$14,000	
ITEM	POSTE			Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns . . . . .	1	Nombre de déclarations imposables . . . . .	1	204,031		197,216	
Number of Non-Taxable Returns . . . . .	2	Nombre de déclarations non imposables . . . . .	2				
Total Number of Returns . . . . .	3	Nombre total de déclarations . . . . .	3	204,031		197,216	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries . . . . .	4	Salaires et traitements . . . . .	4	162,833	1,750,732	157,257	1,771,396
Commissions from Employment . . . . .	5	Commissions d'emploi . . . . .	5	3,471	12,281	4,212	13,049
Other Employment Earnings . . . . .	6	Autres revenus d'emploi . . . . .	6	6,251	11,807	4,680	8,837
Family Allowance . . . . .	7	Allocations familiales . . . . .	7	34,252	19,889	37,968	21,510
Unemployment Insurance Benefits . . . . .	8	Prestations d'assurance-chômage . . . . .	8	64,066	240,678	60,543	226,562
Old Age Security Pension . . . . .	9	Pension de sécurité de la vieillesse . . . . .	9	26,140	81,460	24,921	77,164
CPP or QPP Benefits . . . . .	10	Prestations du RPC ou du RRQ . . . . .	10	27,831	84,787	26,407	79,958
Other Pensions or Superannuation . . . . .	11	Autres pensions ou pensions de retraite . . . . .	11	19,590	90,470	19,770	91,362
Net Business Income . . . . .	12	Revenu net d'entreprise . . . . .	12	12,159	74,480	11,634	77,267
Net Professional Income . . . . .	13	Revenu net de profession libérale . . . . .	13	2,365	11,781	2,379	16,774
Net Commission Income . . . . .	14	Revenu net de commissions . . . . .	14	1,520	6,878	1,579	6,610
Net Farming Income . . . . .	15	Revenu net d'agriculture . . . . .	15	5,042	18,694	4,106	16,920
Net Fishing Income . . . . .	16	Revenu net de pêche . . . . .	16	944	4,733	1,140	6,813
Taxable Amount of Dividends . . . . .	17	Montant imposable des dividendes . . . . .	17	7,696	6,336	8,614	6,932
Bond Interest . . . . .	18	Intérêt obligataire . . . . .	18	29,656	39,188	30,596	46,637
Bank Interest . . . . .	19	Intérêt bancaire . . . . .	19	86,868	158,213	83,837	154,406
Mortgage Interest . . . . .	20	Intérêt hypothécaire . . . . .	20	3,427	9,455	3,345	12,401
Income from Trusts . . . . .	21	Revenu de fiducie . . . . .	21	1,495	2,479	2,145	1,718
Annuity Income . . . . .	22	Revenu de rentes . . . . .	22	4,357	7,628	3,685	7,312
Other Canadian Investment Income . . . . .	23	Autres placements au Canada . . . . .	23	3,242	1,160	3,326	993
Foreign Investment Income . . . . .	24	Revenu de placements étrangers . . . . .	24	808	775	1,070	979
Net Rental Income . . . . .	25	Revenu net de location . . . . .	25	8,153	6,955	9,951	5,969
Taxable Capital Gains . . . . .	26	Gains en capital imposables . . . . .	26	10,604	6,938	11,588	8,132
Miscellaneous Income . . . . .	27	Revenus divers . . . . .	27	25,938	55,015	23,274	51,283
Total Income Assessed . . . . .	28	Revenu total établi . . . . .	28	204,031	2,702,810	197,216	2,710,981
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption . . . . .	29	Exemption personnelle de base . . . . .	29	203,922	806,992	197,200	780,616
Age Exemption . . . . .	30	Exemption en raison d'âge . . . . .	30	26,691	66,155	25,375	62,928
Married or Equivalent Exemption . . . . .	31	Exemption de marié(e) ou l'équivalent . . . . .	31	27,820	80,573	29,502	86,491
Wholly Dependent Children . . . . .	32	Enfants entièrement à charge . . . . .	32	29,129	38,666	32,492	42,541
Other Dependents Exemption . . . . .	33	Ex. pour autres personnes à charge . . . . .	33	646	862	346	544
Total Personal Exemptions . . . . .	34	Total des exemptions personnelles . . . . .	34	203,922	993,247	197,200	973,121
Deductions		Déductions					
CPP or QPP Contributions . . . . .	35	Cotisations au RPC ou au RRQ . . . . .	35	165,423	29,229	161,186	29,874
Unemployment Insurance Premiums . . . . .	36	Primes d'assurance-chômage . . . . .	36	151,383	36,359	148,372	37,419
Registered Pension Plan Contributions . . . . .	37	Cotisations à un régime enregistré de pensions . . . . .	37	21,365	9,626	26,121	11,562
Registered Retirement Savings Plan . . . . .	38	Régime enregistré d'épargne-retraite . . . . .	38	23,492	29,029	20,543	26,792
Registered Home Ownership . . . . .	39	Régime enregistré d'épargne-logement . . . . .	39	7,692	6,643	8,696	7,829
Interest, Dividends and Capital Gains Deduction . . . . .	40	Déduction pour intérêts, dividendes et gains en capital . . . . .	40	94,655	61,395	92,853	60,437
Pension Income Deduction . . . . .	41	Déduction relative au revenu de pensions . . . . .	41	20,667	19,859	20,925	19,904
Union and Professional Dues . . . . .	42	Cotisations syndicales et prof. . . . .	42	48,639	6,865	47,582	6,531
Education Deduction . . . . .	43	Déduction relative aux études . . . . .	43	10,894	3,498	9,222	2,981
Tuition Fees . . . . .	44	Frais de scolarité . . . . .	44	12,423	7,074	11,711	5,663
Child Care Expenses . . . . .	45	Frais de garde d'enfants . . . . .	45	12,014	16,513	11,849	16,090
Carrying Charges . . . . .	46	Frais financiers . . . . .	46	20,640	2,438	18,632	2,554
General Expense Allowance . . . . .	47	Déduction générale pour frais . . . . .	47	162,743	79,658	156,988	77,352
Other Expenses of Employment . . . . .	48	Autres frais découlant d'un emploi . . . . .	48	2,413	5,256	2,551	4,275
Disability Deduction . . . . .	49	Déduction pour invalidité . . . . .	49	1,490	3,669	688	1,706
Medical Claims . . . . .	50	Frais médicaux . . . . .	50	12,053	6,176	9,833	5,700
Charitable Donations . . . . .	51	Dons de charité . . . . .	51	45,323	13,946	44,079	13,169
Eligible Deductions Transferred from Spouse . . . . .	52	Déductions admissibles transférées d'un conjoint à l'autre . . . . .	52	5,563	6,627	6,349	8,160
Other Deductions . . . . .	53	Autres déductions . . . . .	53	11,820	7,965	10,059	7,617
Total Deductions (Item 35-53) . . . . .	54	Total des déductions (Postes 35 à 53) . . . . .	54	203,678	351,826	196,864	345,615
Forward Averaging Income Deduction . . . . .	55	Déduction relative au revenu étalé . . . . .	55			63	345
Forward Averaging Withdrawal Amount . . . . .	56	Retrait du montant d'étalement . . . . .	56	183	2,859	347	3,296
Taxable Income Assessed . . . . .	57	Revenu imposable établi . . . . .	57	204,031	1,360,589	197,216	1,395,191
Net Federal Tax Payable . . . . .	58	Impôt fédéral net à payer . . . . .	58	197,928	158,791	191,798	167,478
Net Provincial Tax Payable . . . . .	59	Impôt provincial net à payer . . . . .	59	148,650	70,678	146,414	74,820
Total Net Tax Payable . . . . .	60	Impôt total net à payer . . . . .	60	204,031	229,469	197,216	242,298
Basic Federal Tax . . . . .	61	Impôt fédéral de base . . . . .	61	204,031	204,236	197,216	211,911
Forward Averaging Tax Credit . . . . .	62	Cr. d'impôt pour étalement du revenu . . . . .	62	185	1,443	347	1,342
Dividend Tax Credit . . . . .	63	Crédit d'impôt pour dividendes . . . . .	63	7,578	1,432	8,559	1,571
Child Tax Credit . . . . .	64	Crédit d'impôt pour enfants . . . . .	64	26,488	12,785	25,091	12,659

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$14,000 to-à \$14,500		\$14,500 to-à \$15,000		\$10,000 to-à \$15,000		\$15,000 to-à \$15,500		\$15,500 to-à \$16,000		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
203,338		196,341		2,011,036		199,946		196,810		1
203,338		196,341		2,011,036		199,946		196,810		2
	\$		\$		\$		\$		\$	3
163,137	1,902,597	158,325	1,945,880	1,580,544	15,978,809	163,172	2,093,069	160,003	2,157,217	4
3,633	15,063	4,818	26,848	42,696	147,606	4,989	29,398	3,591	20,720	5
6,362	13,369	4,778	8,453	53,275	94,292	5,218	9,919	4,084	9,392	6
38,484	23,802	40,098	22,432	316,413	179,516	38,625	22,153	42,405	26,212	7
62,718	223,282	60,233	203,414	663,305	2,391,029	57,183	192,790	52,617	181,764	8
26,403	82,301	25,818	79,555	253,281	788,173	23,662	73,107	22,436	69,881	9
28,987	87,428	27,397	84,124	269,142	787,203	24,450	74,401	23,954	77,237	10
22,111	104,193	21,131	113,663	182,395	788,244	19,857	112,129	20,441	126,711	11
11,613	70,317	11,171	78,760	116,647	702,914	12,433	85,671	10,182	82,738	12
2,436	17,207	1,670	9,831	22,910	138,255	1,904	16,621	1,899	14,758	13
1,044	7,463	1,115	5,435	14,963	56,858	1,445	6,394	1,465	6,297	14
5,083	23,825	5,408	19,689	46,769	179,173	4,666	19,295	5,127	19,978	15
394	2,428	830	5,578	10,910	51,152	740	5,100	731	3,661	16
8,853	6,519	8,944	7,530	75,435	50,970	8,564	7,556	8,517	9,581	17
30,895	44,341	29,911	40,134	282,949	410,431	31,994	44,345	30,773	41,833	18
91,796	168,283	85,677	152,787	846,844	1,510,725	89,043	160,618	86,692	153,006	19
3,181	9,152	2,544	7,059	30,342	89,772	2,781	6,187	2,644	6,650	20
2,160	5,480	1,663	4,451	17,163	29,968	2,245	4,530	1,815	2,200	21
5,027	11,470	3,929	6,442	36,147	68,310	4,152	9,093	4,245	10,449	22
4,658	1,640	3,798	1,008	35,915	13,164	3,385	1,218	4,413	1,865	23
1,136	1,323	1,462	1,609	9,563	8,935	1,519	3,826	1,566	2,058	24
9,062	10,123	10,126	11,800	88,294	80,011	9,432	6,867	9,581	6,654	25
11,856	9,086	11,620	7,149	109,468	74,597	12,206	8,955	12,365	8,709	26
25,687	56,678	22,815	51,780	236,325	518,249	26,255	55,117	26,697	59,670	27
203,338	2,897,369	196,341	2,895,410	2,011,036	25,138,358	199,946	3,048,357	196,810	3,099,240	28
203,259	804,541	196,286	776,962	2,010,167	7,953,657	199,909	791,077	196,694	778,576	29
26,895	66,674	26,273	65,061	257,526	638,451	24,103	59,752	22,938	56,879	30
32,576	93,922	35,131	97,313	237,211	670,768	33,311	93,880	36,009	103,877	31
34,252	46,716	34,695	44,868	263,862	340,965	34,794	46,412	37,716	53,134	32
1,276	1,921	816	1,264	6,542	9,940	875	1,458	1,085	1,657	33
203,259	1,013,774	196,286	985,468	2,010,167	9,613,780	199,909	992,580	196,694	994,124	34
165,699	31,972	162,002	33,054	1,615,452	264,022	168,136	36,107	165,661	37,168	35
151,455	39,612	147,983	40,694	1,471,656	331,921	152,201	43,584	150,665	45,148	36
29,057	13,675	30,514	15,227	195,848	81,589	35,068	17,776	35,907	19,328	37
25,212	35,638	25,219	32,916	200,871	241,566	30,873	43,653	27,534	39,540	38
10,446	9,499	8,729	7,921	76,292	67,398	10,052	8,862	10,919	9,824	39
99,465	64,593	94,003	60,009	921,257	601,055	98,353	61,690	96,342	60,544	40
23,213	22,139	21,955	21,005	192,524	183,307	20,876	20,137	21,499	20,930	41
52,601	7,597	53,013	7,844	454,193	59,544	55,107	8,938	55,834	9,265	42
8,629	2,564	6,765	2,133	108,733	33,753	8,430	2,860	8,357	2,550	43
12,037	5,173	10,268	4,341	132,136	72,011	11,859	5,214	9,896	5,463	44
10,914	15,283	12,142	17,910	100,534	132,030	12,893	18,074	11,848	17,761	45
21,638	2,583	20,673	2,415	177,625	21,469	21,423	3,095	21,904	2,845	46
163,164	80,167	158,566	78,186	1,579,786	774,242	163,085	80,222	159,607	78,951	47
2,738	5,900	3,592	5,907	24,533	39,463	4,079	6,744	2,956	5,880	48
618	1,401	1,137	2,820	7,301	17,929	732	1,823	738	1,830	49
10,880	5,278	12,030	6,446	111,656	53,507	9,982	6,764	9,565	6,511	50
46,409	14,081	49,729	14,889	414,122	115,181	48,532	15,612	51,561	18,947	51
7,732	11,315	8,076	12,919	46,878	59,881	8,400	12,443	8,012	11,373	52
13,855	12,438	11,633	8,279	110,189	76,163	11,751	8,934	11,269	12,277	53
202,966	380,908	196,168	374,915	2,000,073	3,226,030	199,817	402,532	196,673	406,137	54
		126	378	275	860	10	10			55
131	1,909	130	154	1,490	19,067	120	756	242	3,403	56
203,338	1,504,590	196,341	1,534,796	2,011,036	12,316,680	199,946	1,653,987	196,810	1,702,379	57
198,475	183,476	191,721	191,495	1,937,510	1,377,412	197,159	212,109	193,517	221,835	58
150,760	82,691	143,716	84,837	1,465,806	625,230	148,595	93,741	147,117	97,508	59
203,338	266,167	196,341	276,332	2,011,036	2,002,642	199,946	305,850	196,810	319,343	60
203,337	230,877	196,335	237,849	2,011,029	1,819,754	199,946	259,226	196,797	268,696	61
131	944	130	76	1,500	9,097	120	385	242	1,904	62
8,853	1,477	8,801	1,707	74,558	11,503	8,376	1,712	8,517	2,172	63
25,948	13,262	24,361	11,443	271,962	136,024	23,873	11,552	23,800	11,483	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

				\$16,000 to à \$16,500		\$16,500 to à \$17,000	
	ITEM	POSTE		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	199,555		193,268	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	199,555		193,268	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	166,466	2,291,204	161,140	2,310,941
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,479	21,441	4,555	21,402
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	5,968	15,327	4,098	6,544
Family Allowance .....	7	Allocations familiales .....	7	42,327	25,304	41,721	24,862
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	54,360	188,502	50,219	170,166
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	21,734	66,662	22,591	69,584
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	24,232	75,815	24,455	74,452
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	19,361	116,216	21,183	132,657
Net Business Income .....	12	Revenu net d'entreprise .....	12	11,025	77,793	8,713	55,841
Net Professional Income .....	13	Revenu net de profession libérale .....	13	2,196	14,027	1,672	13,872
Net Commission Income .....	14	Revenu net de commissions .....	14	1,311	9,050	1,925	9,736
Net Farming Income .....	15	Revenu net d'agriculture .....	15	4,095	20,763	4,399	20,217
Net Fishing Income .....	16	Revenu net de pêche .....	16	670	5,584	683	5,628
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	10,990	10,002	9,280	10,139
Bond Interest .....	18	Intérêt obligataire .....	18	31,905	43,519	31,197	48,359
Bank Interest .....	19	Intérêt bancaire .....	19	86,255	162,531	86,550	159,386
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	3,248	10,842	2,443	6,958
Income from Trusts .....	21	Revenu de fiducie .....	21	2,148	3,482	2,066	3,351
Annuity Income .....	22	Revenu de rentes .....	22	5,237	10,297	5,248	10,310
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	4,753	2,189	3,060	1,571
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,221	1,850	1,062	1,210
Net Rental Income .....	25	Revenu net de location .....	25	10,302	3,631	9,232	9,381
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	13,156	9,430	12,408	10,375
Miscellaneous Income .....	27	Revenus divers .....	27	26,600	57,830	26,908	59,611
Total Income Assessed .....	28	Revenu total établi .....	28	199,555	3,243,291	193,268	3,236,554
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	199,549	789,811	193,256	764,879
Age Exemption .....	30	Exemption en raison d'âge .....	30	22,193	55,039	22,719	56,341
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	36,771	105,853	36,377	105,426
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	37,979	51,342	36,777	51,851
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	884	1,219	528	762
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	199,549	1,003,263	193,256	979,259
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	168,602	38,957	164,421	39,156
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	155,114	47,768	150,831	48,323
Registered Pension Plan		Cotisations à un régime enregistré					
Contributions .....	37	de pensions .....	37	43,725	23,928	45,277	25,934
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	31,141	44,748	31,650	48,730
Registered Home Ownership		Régime enregistré d'épargne-logement ..					
Interest, Dividends and Capital Gains	39	Déduction pour intérêts, dividendes	39	9,782	8,369	10,523	9,303
Deduction .....	40	et gains en capital .....	40	97,910	61,880	96,073	61,476
Pension Income		Déduction relative au revenu					
Deduction .....	41	de pensions .....	41	20,477	19,881	22,170	21,472
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	64,404	10,702	60,958	10,442
Education Deduction .....	43	Déduction relative aux études .....	43	7,038	2,364	6,834	2,442
Tuition Fees .....	44	Frais de scolarité .....	44	12,164	5,675	10,019	4,188
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	11,849	18,274	9,901	14,446
Carrying Charges .....	46	Frais financiers .....	46	24,155	4,352	21,997	3,146
General Expense Allowance .....	47	Déduction générale pour frais .....	47	166,471	82,267	161,012	79,515
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi ..	48	3,609	5,675	2,842	7,214
Disability Deduction .....	49	Déduction pour invalidité .....	49	985	2,443	1,054	2,614
Medical Claims .....	50	Frais médicaux .....	50	10,165	6,643	10,003	7,588
Charitable Donations .....	51	Dons de charité .....	51	53,708	16,321	53,161	18,445
Eligible Deductions Transferred		Déductions admissibles transférées					
from Spouse .....	52	d'un conjoint à l'autre .....	52	7,951	12,816	8,358	13,516
Other Deductions .....	53	Autres déductions .....	53	12,042	13,101	11,337	11,716
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	199,245	426,161	193,243	429,667
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55				
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	62	883	190	1,038
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	199,555	1,814,745	193,268	1,828,663
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	197,675	241,061	191,183	246,816
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	144,900	102,659	140,687	103,841
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	199,555	343,719	193,268	350,658
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	199,555	288,852	193,262	293,055
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	62	470	190	507
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	10,754	2,266	9,050	2,298
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	21,605	10,470	21,138	10,119

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$17,000 to-à \$17,500		\$17,500 to-à \$18,000		\$18,000 to-à \$18,500		\$18,500 to-à \$19,000		\$19,000 to-à \$19,500		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
192,256		189,702		186,717		182,698		181,198		1
192,256		189,702		186,717		182,698		181,198		2
	\$		\$		\$		\$		\$	3
161,745	2,406,994	160,084	2,460,157	159,547	2,538,295	156,104	2,571,784	156,048	2,633,520	4
4,729	30,193	5,152	32,267	4,664	29,356	4,321	22,783	4,653	30,820	5
5,628	10,707	4,067	7,910	5,251	13,556	4,239	8,750	6,381	11,079	6
42,049	24,281	45,326	26,551	42,612	24,463	45,572	26,248	44,009	26,720	7
45,867	161,561	43,904	149,747	43,086	140,446	38,951	132,322	38,053	122,937	8
20,147	62,291	19,676	60,573	18,030	56,886	17,434	52,993	16,652	51,071	9
21,918	72,840	21,677	69,379	21,080	65,769	20,330	63,001	18,860	60,476	10
19,259	122,783	17,890	121,996	17,121	112,115	16,522	112,814	16,487	118,486	11
8,076	61,069	9,552	66,863	8,936	74,127	10,030	73,068	9,267	72,454	12
1,785	14,359	1,436	8,947	1,725	13,714	2,403	22,693	2,051	19,468	13
1,337	5,428	1,061	8,389	1,210	6,988	1,429	9,540	768	6,413	14
4,845	18,226	5,254	30,050	4,024	17,973	4,846	18,580	4,578	19,178	15
791	5,971	630	5,628	580	6,070	450	4,291	469	4,143	16
9,413	9,673	9,282	11,327	11,771	11,577	10,439	11,295	9,395	12,543	17
31,593	41,824	33,239	49,963	32,255	42,414	34,422	40,008	31,677	40,867	18
82,198	156,939	83,523	155,487	83,220	155,094	81,071	153,729	82,192	154,327	19
3,430	9,638	3,031	10,125	2,979	10,331	3,361	12,967	3,096	8,989	20
2,297	5,239	2,689	4,412	2,341	6,516	2,083	4,209	2,147	3,401	21
3,510	8,151	4,236	9,532	4,026	8,736	4,689	10,963	3,462	9,027	22
4,504	3,003	2,739	1,427	4,262	1,238	3,731	1,257	3,526	1,745	23
1,203	1,276	1,214	1,112	1,248	2,050	1,131	1,475	1,165	1,554	24
9,824	8,526	9,700	6,655	10,713	11,310	10,986	7,320	9,931	7,590	25
11,343	12,410	13,817	11,201	11,927	8,988	12,299	9,126	10,997	6,100	26
26,199	62,962	27,444	57,909	23,740	48,912	24,417	54,134	25,080	64,487	27
192,256	3,316,344	189,702	3,367,608	186,717	3,406,924	182,698	3,425,348	181,198	3,487,397	28
192,156	760,329	189,665	750,849	186,703	739,084	182,686	722,981	181,155	717,261	29
20,954	51,966	19,920	49,381	18,404	45,639	17,682	43,851	16,911	41,939	30
35,663	104,125	35,091	101,540	34,398	100,383	37,780	112,876	36,587	105,931	31
38,541	52,408	41,406	58,015	40,811	54,973	41,340	55,499	40,075	55,079	32
820	1,250	876	1,263	1,184	1,826	670	929	1,386	2,265	33
192,156	970,078	189,665	961,048	186,703	941,904	182,686	936,135	181,155	922,474	34
164,014	40,920	163,537	42,395	162,308	43,661	159,506	44,473	159,164	45,597	35
152,286	50,693	151,930	52,236	150,267	53,297	148,215	54,216	147,550	55,244	36
47,732	29,703	52,831	34,937	55,393	37,676	57,240	39,687	58,852	43,117	37
32,051	48,939	33,610	52,546	34,859	53,708	34,763	55,393	37,915	65,463	38
11,101	9,870	10,707	9,062	10,978	9,810	9,971	9,147	10,472	9,748	39
91,695	59,341	94,646	59,647	95,178	59,829	92,356	57,716	92,594	59,124	40
19,978	19,319	18,785	18,398	17,779	17,131	17,888	17,136	17,140	16,577	41
64,698	11,763	68,475	12,868	71,412	13,732	71,447	14,001	72,296	14,627	42
6,963	2,276	7,138	2,434	7,241	2,508	5,871	2,007	6,102	2,119	43
10,414	4,885	9,894	3,834	9,641	4,443	9,474	3,838	9,559	4,290	44
11,178	15,936	11,223	18,361	10,720	16,450	9,811	15,556	9,962	17,702	45
22,052	2,587	23,334	3,303	23,036	3,520	23,954	2,814	21,069	3,634	46
161,735	79,693	159,602	78,969	159,459	78,807	156,283	77,414	155,829	77,257	47
3,953	10,143	3,992	9,981	3,724	9,095	3,261	7,672	4,219	9,292	48
676	1,626	469	1,163	881	2,339	788	1,954	620	1,538	49
8,372	5,689	9,974	5,889	7,731	5,002	8,369	6,030	8,326	5,834	50
55,803	19,177	53,838	19,139	57,383	18,702	57,788	21,320	55,766	18,859	51
8,869	13,669	7,751	11,654	7,252	11,073	7,640	11,062	6,913	9,622	52
10,889	10,876	11,484	15,342	11,333	14,863	11,196	14,542	10,001	12,609	53
192,193	437,104	189,510	452,158	186,555	455,647	182,566	455,980	181,159	472,253	54
				62	186	100	424			55
100	224			187	2,350	250	2,925	62	349	56
192,256	1,909,382	189,702	1,954,417	186,717	2,011,537	182,698	2,035,730	181,198	2,093,016	57
190,764	262,681	187,806	271,812	185,580	284,641	181,279	290,943	179,756	302,708	58
140,480	110,732	138,758	114,065	136,277	117,917	135,028	122,652	136,004	128,135	59
192,256	373,413	189,702	385,877	186,717	402,558	182,698	413,595	181,198	430,843	60
192,256	308,625	189,695	317,550	186,717	329,260	182,696	335,174	181,192	346,202	61
100	112			187	950	250	1,443	62	175	62
9,349	2,182	9,194	2,567	11,521	2,622	10,245	2,551	9,329	2,841	63
18,486	8,276	20,906	9,988	17,621	7,801	17,054	7,869	16,893	7,920	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$19,500 to-\$20,000		\$15,000 to-\$20,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	166,548	1,888,698	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	166,548	1,888,698	
Sources of Income .....		Sources de revenu .....		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	143,453	2,504,998	1,587,762
Commissions from Employment .....	5	Commissions d'emploi .....	5	3,940	32,835	45,073
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	5,649	12,996	50,583
Family Allowance .....	7	Allocations familiales .....	7	43,299	25,397	427,945
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	33,194	102,690	457,434
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	15,693	48,020	198,055
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	18,731	59,565	219,687
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	15,360	107,837	183,481
Net Business Income .....	12	Revenu net d'entreprise .....	12	7,658	50,617	95,872
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,835	20,713	18,906
Net Commission Income .....	14	Revenu net de commissions .....	14	1,269	6,942	13,220
Net Farming Income .....	15	Revenu net d'agriculture .....	15	3,462	12,623	45,296
Net Fishing Income .....	16	Revenu net de pêche .....	16	480	3,723	6,216
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	11,345	16,290	98,996
Bond Interest .....	18	Intérêt obligataire .....	18	31,635	41,995	320,690
Bank Interest .....	19	Intérêt bancaire .....	19	77,043	134,932	837,787
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,185	7,732	29,198
Income from Trusts .....	21	Revenu de fiducie .....	21	1,812	2,526	21,643
Annuity Income .....	22	Revenu de rentes .....	22	4,026	9,266	42,831
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	2,729	572	37,102
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,654	3,026	12,983
Net Rental Income .....	25	Revenu net de location .....	25	9,118	9,248	98,819
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	11,466	8,373	121,984
Miscellaneous Income .....	27	Revenus divers .....	27	24,469	65,940	257,809
Total Income Assessed .....	28	Revenu total établi .....	28	166,548	3,288,857	1,888,698
Personal Exemptions .....		Exemptions personnelles .....				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	166,536	658,920	1,888,309
Age Exemption .....	30	Exemption en raison d'âge .....	30	16,274	40,360	202,098
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	35,672	102,817	357,659
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	39,131	52,944	388,570
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	752	1,082	9,053
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	166,536	856,124	1,888,309
Deductions .....		Déductions .....				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	145,701	43,025	1,621,050
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	137,234	52,813	1,496,293
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	60,042	44,958	492,067
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	34,191	56,485	328,587
Registered Home Ownership Interest, Dividends and Capital Gains .....	39	Régime enregistré d'épargne-logement ..	39	9,788	9,070	104,293
Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	87,968	54,792	943,115
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	16,022	15,674	192,614
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	71,967	14,741	656,598
Education Deduction .....	43	Déduction relative aux études .....	43	5,765	1,768	69,739
Tuition Fees .....	44	Frais de scolarité .....	44	8,394	3,394	101,314
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	10,045	17,512	109,430
Carrying Charges .....	46	Frais financiers .....	46	23,173	4,752	226,097
General Expense Allowance .....	47	Déduction générale pour frais .....	47	143,639	71,272	1,586,722
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	3,336	7,212	35,971
Disability Deduction .....	49	Déduction pour invalidité .....	49	605	1,500	7,548
Medical Claims .....	50	Frais médicaux .....	50	6,268	5,403	88,755
Charitable Donations .....	51	Dons de charité .....	51	55,335	16,672	542,875
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	5,931	7,195	77,077
Other Deductions .....	53	Autres déductions .....	53	9,922	19,157	111,224
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	166,440	447,394	1,887,401
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	62	126	234
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	130	1,334	1,346
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	166,548	1,986,547	1,888,698
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	165,561	289,215	1,870,280
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	124,649	122,039	1,392,495
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	166,548	411,254	1,888,698
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	166,548	329,589	1,888,664
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	130	666	1,346
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	11,157	3,660	97,492
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	15,548	7,711	196,924

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$20,000 to-à \$20,500		\$20,500 to-à \$21,000		\$21,000 to-à \$21,500		\$21,500 to-à \$22,000		\$22,000 to-à \$22,500		P O S E T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
171,652		163,217		152,226		152,482		146,913		1
171,652		163,217		152,226		152,482		146,913		2
	\$		\$		\$		\$		\$	3
148,797	2,691,187	142,024	2,585,237	130,889	2,467,044	133,961	2,574,796	129,897	2,557,401	4
4,389	35,567	5,202	35,038	4,334	30,621	4,843	31,157	4,264	34,486	5
4,619	9,682	4,984	10,432	5,286	10,002	4,353	8,472	4,728	12,681	6
46,663	27,939	46,787	28,313	42,673	26,570	45,259	28,048	45,201	27,590	7
32,469	102,413	34,191	113,683	27,555	87,179	29,946	102,819	28,728	88,189	8
14,972	45,557	14,036	43,107	14,082	43,499	11,848	36,591	10,999	33,795	9
16,019	49,668	16,469	53,376	15,544	50,397	13,518	43,120	12,883	43,500	10
13,970	106,418	14,230	108,113	13,522	111,324	12,954	99,618	11,658	95,984	11
9,202	72,276	7,550	52,303	6,717	55,973	8,496	58,447	7,818	63,370	12
1,804	18,237	1,459	16,304	1,700	13,702	1,781	17,528	1,603	13,211	13
1,576	8,979	1,076	7,644	1,065	7,929	464	3,884	1,280	12,990	14
3,906	16,593	3,437	27,548	4,782	27,788	3,835	18,867	4,364	17,134	15
500	5,567	340	4,219	190	2,243	420	2,816	294	3,412	16
11,278	11,242	10,096	16,309	11,182	14,670	10,506	15,437	9,625	15,734	17
31,425	41,115	30,991	47,524	30,414	43,727	30,023	42,372	28,308	36,726	18
76,550	138,940	76,850	138,830	74,524	140,461	74,356	141,635	70,588	120,881	19
2,545	7,102	2,079	6,661	1,696	5,372	2,273	7,467	2,247	8,068	20
1,790	3,583	1,786	1,680	2,240	5,280	1,762	3,893	1,653	2,279	21
3,878	10,668	3,576	7,470	3,567	9,620	3,648	9,649	3,667	8,891	22
3,478	3,385	3,561	616	2,950	889	3,204	912	3,888	1,282	23
1,004	816	919	753	1,128	1,942	1,410	1,597	1,369	1,053	24
10,182	4,361	10,596	10,246	9,818	9,109	8,927	8,366	10,309	5,303	25
11,046	6,894	11,564	11,685	11,167	9,067	10,685	8,138	10,295	6,347	26
23,801	57,167	25,710	60,058	22,481	59,817	23,273	50,103	23,858	58,902	27
171,652	3,475,356	163,217	3,387,148	152,226	3,234,225	152,482	3,315,731	146,913	3,269,208	28
171,509	679,025	163,207	646,111	152,222	602,568	152,445	603,590	146,891	581,481	29
15,352	38,072	14,440	35,806	14,571	36,136	12,063	29,916	11,189	27,745	30
35,870	106,396	36,894	110,784	35,014	99,708	33,480	100,607	35,649	105,252	31
42,424	59,370	43,916	61,561	39,818	56,004	43,436	61,041	42,746	59,505	32
842	1,226	780	1,228	720	974	930	1,426	559	627	33
71,509	884,089	163,207	855,490	152,222	795,390	152,445	796,580	146,891	774,609	34
152,681	46,871	144,636	44,914	133,713	42,785	136,502	43,985	132,198	43,271	35
140,554	55,731	134,131	53,440	123,805	50,777	127,196	52,822	122,913	51,952	36
61,485	48,709	60,203	48,233	55,702	45,161	57,105	47,122	57,259	49,959	37
37,667	67,426	35,976	64,572	35,869	64,555	36,751	66,849	34,482	62,631	38
10,085	9,291	9,351	8,519	9,233	8,766	9,408	8,826	8,711	8,114	39
88,699	54,910	86,703	55,151	83,649	52,804	83,818	51,571	80,218	49,020	40
14,613	13,780	15,031	14,405	14,287	13,798	13,893	13,494	12,292	11,701	41
73,291	15,095	70,115	15,129	65,970	14,486	68,773	15,357	67,728	15,510	42
6,755	2,277	6,195	2,103	5,699	1,903	6,052	2,113	5,070	1,690	43
8,965	4,217	8,521	3,197	8,176	3,330	8,278	4,273	7,939	3,112	44
10,433	16,125	9,770	16,585	7,934	14,131	7,461	11,853	8,558	14,377	45
23,968	3,911	23,763	3,899	23,861	4,530	23,050	3,929	22,519	3,275	46
148,018	73,588	141,667	70,238	130,531	64,648	134,013	66,406	129,282	64,102	47
3,755	9,404	4,523	11,001	3,381	7,760	4,265	9,612	4,182	9,324	48
673	1,517	741	1,838	607	1,505	630	1,550	891	2,363	49
6,882	4,274	6,023	5,364	5,893	6,277	5,524	4,537	5,334	5,318	50
56,826	20,132	53,544	19,001	51,118	18,087	50,720	17,849	52,072	18,435	51
6,612	8,644	5,463	6,883	6,590	10,415	6,204	8,349	5,008	6,579	52
10,044	17,075	10,161	14,214	9,871	19,019	10,220	20,872	9,723	20,997	53
171,457	472,976	163,143	458,686	152,222	444,738	152,291	451,366	146,901	441,730	54
				63	437					55
217	4,134	320	3,639	203	3,230	150	900	191	3,032	56
171,652	2,122,423	163,217	2,076,610	152,226	1,996,889	152,482	2,068,684	146,913	2,055,900	57
170,370	313,665	162,046	307,661	151,380	298,350	151,600	312,264	146,421	313,563	58
126,410	129,484	124,131	131,522	112,631	123,269	114,756	130,520	109,753	129,507	59
171,652	443,149	163,217	439,184	152,226	421,619	152,482	442,784	146,913	443,070	60
171,652	355,857	163,211	348,313	152,226	336,854	152,482	350,576	146,913	350,275	61
217	1,728	320	1,558	203	1,625	150	468	191	1,393	62
10,973	2,548	10,011	3,696	11,058	3,325	10,228	3,497	9,508	3,563	63
15,111	7,154	12,819	6,634	10,914	5,529	10,349	5,046	11,410	5,539	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

				\$22,500 to-\$23,000		\$23,000 to-\$23,500	
		ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	149,444		143,890	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	149,444		143,890	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	132,249	2,670,874	127,398	2,624,995
Commissions from Employment .....	5	Commissions d'emploi .....	5	3,552	31,235	3,211	34,048
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	5,537	12,654	4,631	12,181
Family Allowance .....	7	Allocations familiales .....	7	46,631	27,245	46,631	29,333
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	28,407	92,231	25,137	83,018
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	11,146	34,252	12,139	36,414
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	13,623	44,666	12,681	40,097
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	12,105	100,099	11,401	95,231
Net Business Income .....	12	Revenu net d'entreprise .....	12	7,426	54,857	7,018	55,870
Net Professional Income .....	13	Revenu net de profession libérale .....	13	2,563	33,195	1,608	15,301
Net Commission Income .....	14	Revenu net de commissions .....	14	768	3,652	707	3,829
Net Farming Income .....	15	Revenu net d'agriculture .....	15	3,630	14,131	4,035	19,935
Net Fishing Income .....	16	Revenu net de pêche .....	16	260	3,940	374	5,326
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	11,414	15,713	11,156	16,119
Bond Interest .....	18	Intérêt obligataire .....	18	29,199	39,986	29,225	43,106
Bank Interest .....	19	Intérêt bancaire .....	19	71,382	128,182	73,854	141,726
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,409	5,077	1,934	9,292
Income from Trusts .....	21	Revenu de fiducie .....	21	1,996	5,876	1,464	2,435
Annuity Income .....	22	Revenu de rentes .....	22	2,987	7,796	3,038	6,227
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,052	1,255	3,264	1,537
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,573	1,076	1,122	2,850
Net Rental Income .....	25	Revenu net de location .....	25	8,971	10,280	9,559	5,028
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	11,825	7,092	12,463	10,606
Miscellaneous Income .....	27	Revenus divers .....	27	23,506	54,155	21,397	50,306
Total Income Assessed .....	28	Revenu total établi .....	28	149,444	3,399,522	143,890	3,344,811
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	149,400	591,351	143,888	569,579
Age Exemption .....	30	Exemption en raison d'âge .....	30	11,308	28,044	12,139	30,105
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	35,161	104,887	34,522	102,840
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	43,796	60,519	43,298	61,431
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	490	986	750	1,230
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	149,400	785,788	143,888	765,185
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	134,579	44,269	128,659	42,546
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	125,457	53,791	120,652	52,768
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	59,870	53,313	59,859	55,947
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	35,930	69,059	36,065	71,430
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	10,580	9,573	8,974	8,332
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	80,784	50,080	82,857	51,616
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	12,662	12,171	12,084	11,617
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	72,573	16,872	70,292	16,643
Education Deduction .....	43	Déduction relative aux études .....	43	5,085	1,801	4,721	1,706
Tuition Fees .....	44	Frais de scolarité .....	44	7,823	3,181	7,799	3,793
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	7,210	12,229	7,735	12,643
Carrying Charges .....	46	Frais financiers .....	46	21,703	3,512	22,670	3,722
General Expense Allowance .....	47	Déduction générale pour frais .....	47	131,829	65,403	127,213	63,122
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	4,259	13,550	3,929	10,186
Disability Deduction .....	49	Déduction pour invalidité .....	49	307	905	940	2,319
Medical Claims .....	50	Frais médicaux .....	50	6,984	5,110	5,114	3,701
Charitable Donations .....	51	Dons de charité .....	51	54,418	17,843	54,746	18,399
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	7,912	9,415	5,786	7,370
Other Deductions .....	53	Autres déductions .....	53	11,009	17,168	10,469	16,349
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	149,427	459,246	143,825	454,209
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55				
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	210	4,065	170	2,013
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	149,444	2,158,549	143,890	2,127,428
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	148,650	331,606	143,050	329,218
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	110,740	135,432	109,639	137,492
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	149,444	467,038	143,890	466,711
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	149,444	369,711	143,890	365,476
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	210	2,044	170	1,012
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	11,290	3,561	11,092	3,649
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	10,421	5,363	10,326	5,406

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$23,500 to-à \$24,000		\$24,000 to-à \$24,500		\$24,500 to-à \$25,000		\$20,000 to-à \$25,000		\$25,000 to-à \$26,000		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
142,149		141,916		134,272		1,498,161		265,145		1
142,149		141,916		134,272		1,498,161		265,145		2
	\$		\$		\$		\$		\$	3
125,639	2,647,260	126,414	2,750,877	119,902	2,673,119	1,317,170	26,242,791	237,349	5,450,299	4
3,614	37,443	3,590	33,264	3,675	33,239	40,674	336,099	7,964	73,800	5
5,782	17,427	5,606	10,699	5,403	14,439	50,929	118,669	10,509	16,355	6
46,224	28,211	48,067	28,126	42,545	25,224	456,681	276,598	88,883	55,945	7
25,064	79,259	22,641	72,270	20,274	60,080	274,412	881,140	41,612	123,683	8
10,450	32,802	10,055	30,792	9,761	29,694	119,488	366,502	18,030	54,409	9
12,865	42,549	11,783	38,442	11,543	38,600	136,928	444,416	22,203	69,356	10
12,472	108,563	11,015	98,491	11,012	98,127	124,339	1,021,969	21,434	188,410	11
6,820	44,703	6,693	53,464	7,302	52,362	75,042	563,624	12,091	90,422	12
1,420	16,171	1,495	16,137	1,478	14,067	16,911	173,852	2,858	37,409	13
760	4,050	850	5,474	571	3,788	9,125	62,221	1,533	9,922	14
3,094	17,589	2,926	10,304	3,340	22,152	37,349	192,041	7,086	52,831	15
420	6,098	321	3,845	405	4,090	3,516	41,555	550	6,543	16
9,694	14,767	11,113	17,307	9,863	18,922	105,927	156,222	20,767	43,267	17
25,720	38,587	27,267	42,338	25,727	36,402	288,299	411,883	52,651	76,161	18
72,144	128,174	67,937	130,198	64,578	114,157	722,763	1,323,182	128,983	232,185	19
2,244	8,479	2,648	9,374	2,019	5,168	22,094	72,061	4,530	10,810	20
1,421	2,047	2,087	5,848	1,873	5,409	18,072	38,332	3,737	6,515	21
3,437	9,451	3,521	9,175	3,530	9,977	34,849	88,923	6,415	18,766	22
2,927	503	3,585	1,774	2,954	981	32,863	13,133	6,004	5,196	23
1,244	2,179	1,436	2,009	1,408	1,840	12,613	16,114	1,991	4,325	24
9,619	5,873	9,736	7,029	9,050	5,492	96,767	71,087	18,356	12,387	25
10,542	8,877	11,094	12,083	10,610	8,763	111,291	89,552	21,197	14,714	26
23,832	73,773	21,820	52,182	21,239	46,239	230,917	562,702	44,125	106,757	27
142,149	3,374,836	141,916	3,441,500	134,272	3,322,330	1,498,161	33,564,667	265,145	6,760,468	28
142,147	562,637	141,914	561,556	134,272	531,543	1,497,895	5,929,440	265,073	1,049,435	29
10,727	26,603	10,328	25,613	10,008	24,820	122,125	302,860	18,448	45,750	30
36,676	109,830	33,989	99,418	33,852	102,928	351,107	1,042,651	67,226	197,728	31
44,315	62,053	46,137	62,063	41,689	56,968	431,575	600,516	87,649	123,972	32
591	872	830	1,140	790	932	7,283	10,641	1,190	1,581	33
142,147	761,995	141,914	749,790	134,272	717,191	1,497,895	7,886,107	265,073	1,418,467	34
127,455	42,094	128,555	42,868	121,732	40,998	1,340,710	434,601	241,050	81,456	35
119,811	52,453	119,373	53,256	113,453	51,216	1,247,345	528,206	225,109	102,704	36
57,525	53,772	59,706	57,338	59,555	59,586	588,269	519,139	117,257	118,658	37
34,274	65,080	36,736	74,371	37,218	74,483	360,968	680,459	75,448	149,665	38
8,416	7,703	10,222	9,318	8,420	7,984	93,395	86,426	18,663	17,793	39
79,949	48,736	77,049	47,843	73,863	44,547	817,589	506,278	147,802	91,256	40
13,267	12,971	11,569	10,854	11,995	11,435	131,693	126,226	22,861	21,798	41
68,893	16,501	70,208	17,811	67,066	16,803	694,909	160,208	133,628	34,678	42
5,855	1,996	5,596	1,976	5,559	2,122	56,587	19,685	11,373	3,631	43
8,140	3,857	7,026	2,696	7,156	2,409	79,823	34,064	15,977	5,804	44
5,872	10,157	7,093	12,541	4,891	8,645	76,957	129,284	10,505	19,775	45
21,093	3,487	22,364	4,374	22,179	5,201	227,170	39,841	43,018	9,991	46
125,698	62,411	126,600	62,951	119,564	59,423	1,314,415	652,293	237,341	117,863	47
5,322	13,389	4,130	9,352	4,245	10,648	41,991	104,225	9,067	20,473	48
620	1,543	719	1,784	415	1,185	6,535	16,509	970	2,406	49
6,666	4,570	4,882	3,764	4,670	5,605	57,972	48,521	9,337	8,382	50
51,560	19,345	51,252	18,863	50,649	17,119	526,905	185,073	101,086	35,617	51
5,119	6,698	6,198	9,181	6,303	7,488	61,195	81,021	11,201	13,860	52
10,930	16,969	10,616	25,863	9,002	18,047	102,045	186,572	19,991	44,639	53
142,078	443,732	141,916	467,005	134,210	444,944	1,497,470	4,538,632	265,010	900,448	54
						63	437	24	24	55
		90	3,062	247	1,602	1,810	25,772	340	5,837	56
142,149	2,169,203	141,916	2,227,766	134,272	2,161,796	1,498,161	21,165,249	265,145	4,447,365	57
141,529	338,367	141,335	351,305	133,685	342,269	1,490,066	3,238,269	263,657	711,543	58
104,973	137,713	106,506	143,089	99,798	138,687	1,119,337	1,336,715	198,880	290,820	59
142,149	476,080	141,916	494,394	134,272	480,956	1,498,161	4,574,984	265,145	1,002,363	60
142,149	374,865	141,915	387,078	134,272	376,659	1,498,154	3,615,664	265,145	780,683	61
		90	1,516	247	802	1,810	12,194	340	2,874	62
9,687	3,347	10,989	3,918	9,863	4,289	104,699	35,395	20,550	9,808	63
8,423	4,343	8,758	4,452	6,609	3,338	105,140	52,804	13,336	6,127	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$26,000 to-\$27,000		\$27,000 to-\$28,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	249,571	245,158	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	249,571	245,158	
Sources of Income		Sources de revenu				
Wages and Salaries .....	4	Salaires et traitements .....	4	227,735	5,454,240	225,376
Commissions from Employment .....	5	Commissions d'emploi .....	5	7,423	75,649	6,967
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	9,554	24,370	9,768
Family Allowance .....	7	Allocations familiales .....	7	91,129	54,499	86,603
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	38,676	116,736	32,570
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	15,092	44,872	14,026
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	18,116	58,266	17,221
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	16,455	141,694	18,542
Net Business Income .....	12	Revenu net d'entreprise .....	12	9,831	56,277	9,230
Net Professional Income .....	13	Revenu net de profession libérale .....	13	3,025	32,122	3,332
Net Commission Income .....	14	Revenu net de commissions .....	14	1,291	6,184	1,101
Net Farming Income .....	15	Revenu net d'agriculture .....	15	5,201	37,099	5,591
Net Fishing Income .....	16	Revenu net de pêche .....	16	623	6,562	460
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	18,546	38,098	19,900
Bond Interest .....	18	Intérêt obligataire .....	18	47,852	71,947	51,416
Bank Interest .....	19	Intérêt bancaire .....	19	122,412	216,526	126,475
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	4,438	17,460	3,417
Income from Trusts .....	21	Revenu de fiducie .....	21	2,839	4,155	3,659
Annuity Income .....	22	Revenu de rentes .....	22	5,816	17,791	5,510
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	5,728	2,307	5,987
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	2,822	2,528	2,396
Net Rental Income .....	25	Revenu net de location .....	25	17,799	4,355	18,433
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	19,671	18,063	20,442
Miscellaneous Income .....	27	Revenus divers .....	27	41,754	110,627	40,481
Total Income Assessed .....	28	Revenu total établi .....	28	249,571	6,612,428	245,158
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	249,555	987,926	245,007
Age Exemption .....	30	Exemption en raison d'âge .....	30	15,474	38,376	14,305
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	68,011	203,702	67,065
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	89,372	122,829	88,092
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,426	2,518	1,140
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	249,555	1,355,352	245,007
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	229,449	77,263	226,270
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	216,817	99,838	216,523
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions .....	37	117,365	124,176	122,627
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	73,376	151,537	77,417
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	17,862	16,893	18,140
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	139,012	83,697	142,961
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	17,650	16,984	18,810
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	133,257	35,959	137,646
Education Deduction .....	43	Déduction relative aux études .....	43	11,475	4,175	11,733
Tuition Fees .....	44	Frais de scolarité .....	44	15,218	4,931	14,768
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	11,227	21,129	8,098
Carrying Charges .....	46	Frais financiers .....	46	39,900	12,817	43,899
General Expense Allowance .....	47	Déduction générale pour frais .....	47	226,830	112,658	225,025
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi ..	48	8,303	23,332	8,657
Disability Deduction .....	49	Déduction pour invalidité .....	49	655	1,612	639
Medical Claims .....	50	Frais médicaux .....	50	8,068	8,808	8,885
Charitable Donations .....	51	Dons de charité .....	51	98,147	34,670	101,077
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	10,106	11,328	11,657
Other Deductions .....	53	Autres déductions .....	53	19,296	45,651	20,499
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	249,495	887,457	245,009
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	63	264	59
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	314	7,206	141
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	249,571	4,376,560	245,158
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	248,515	713,061	244,091
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	185,628	288,071	182,316
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	249,571	1,001,132	245,158
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	249,571	777,283	245,158
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	314	3,617	141
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	18,271	8,632	19,812
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	12,712	6,560	10,059

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$28,000 to-à \$29,000		\$29,000 to-à \$30,000		\$25,000 to-à \$30,000		\$30,000 to-à \$31,000		\$31,000 to-à \$32,000		P O T E T M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
236,475		226,118		1,222,467		213,697		202,467		1
236,475		226,118		1,222,467		213,697		202,467		2
										3
	\$		\$		\$		\$		\$	
216,009	5,598,811	206,461	5,572,568	1,112,930	27,698,634	196,889	5,475,029	186,321	5,333,394	4
6,700	67,141	6,559	81,906	35,613	371,825	7,028	102,064	6,950	102,020	5
7,531	15,564	8,171	15,208	45,533	92,340	7,461	18,039	6,299	13,178	6
93,961	56,507	91,782	58,316	452,358	280,131	90,194	60,245	84,913	54,679	7
29,528	80,915	26,793	68,034	169,179	482,717	23,164	59,727	21,120	58,193	8
13,507	40,702	12,872	38,285	73,527	220,742	10,150	30,284	9,972	30,623	9
16,704	50,139	15,118	47,769	89,362	281,049	12,073	37,805	11,730	37,586	10
16,964	155,824	15,590	155,917	88,985	808,809	14,108	130,155	13,803	137,159	11
10,494	85,849	8,940	48,895	50,586	338,325	9,710	62,365	9,239	56,238	12
2,869	41,763	3,436	41,317	15,520	178,338	3,148	35,790	2,748	44,736	13
1,560	15,950	1,207	10,048	6,694	47,333	1,580	13,167	1,454	13,831	14
6,031	24,466	5,855	47,372	29,764	183,769	5,489	26,557	4,979	41,914	15
340	4,716	345	4,568	2,320	28,511	285	3,933	410	5,018	16
20,777	50,430	18,923	46,588	98,913	216,470	19,758	45,890	20,944	56,912	17
47,482	75,447	47,874	76,114	247,275	385,195	45,924	67,271	42,870	64,347	18
120,407	213,413	120,690	199,932	618,967	1,077,184	112,133	189,378	107,865	187,892	19
3,417	12,175	4,346	14,213	20,148	67,301	3,802	12,695	3,379	12,498	20
3,085	5,914	2,762	5,144	16,082	25,963	3,420	8,592	3,452	6,973	21
5,082	17,128	4,843	12,771	27,666	84,578	4,355	16,686	4,727	14,724	22
5,595	5,252	5,413	3,120	28,727	18,311	5,309	1,455	5,099	2,479	23
1,970	2,651	2,463	3,129	11,642	15,846	2,787	4,387	2,369	2,920	24
16,904	6,703	17,954	9,730	89,446	39,128	15,287	12,119	15,707	1,734	25
20,609	24,195	20,309	26,154	102,228	99,400	19,944	22,204	20,336	17,468	26
39,743	88,131	36,686	82,905	202,789	482,788	36,220	80,495	34,556	78,369	27
236,475	6,739,784	226,118	6,670,001	1,222,467	33,524,688	213,697	6,516,333	202,467	6,374,885	28
236,469	936,165	226,112	895,158	1,222,216	4,838,406	213,622	845,484	202,457	801,547	29
13,740	34,074	13,105	32,500	75,072	186,172	10,399	25,790	10,173	25,229	30
69,848	208,907	67,745	203,076	339,895	1,015,432	64,907	193,232	63,067	191,916	31
91,493	127,361	91,901	132,263	448,507	631,648	92,010	133,546	85,506	123,692	32
1,205	1,806	1,224	1,766	6,190	9,303	1,250	2,065	980	1,623	33
236,469	1,308,313	226,112	1,264,763	1,222,216	6,680,962	213,622	1,200,116	202,457	1,144,007	34
218,354	74,362	209,263	71,298	1,124,386	380,433	200,535	68,415	188,996	64,372	35
206,486	97,380	198,164	94,344	1,063,099	495,223	188,790	89,906	179,039	85,354	36
118,064	141,778	116,245	148,175	591,558	671,097	113,080	146,257	104,408	137,879	37
72,902	158,029	71,736	157,423	370,879	774,360	72,082	154,281	72,197	157,662	38
15,296	14,854	16,243	15,773	86,203	82,611	15,212	14,613	13,995	13,234	39
135,738	84,693	134,396	82,072	699,909	427,869	127,270	76,582	122,163	75,664	40
17,996	17,522	16,545	16,069	93,862	90,836	14,665	14,230	14,151	13,867	41
134,946	38,364	131,608	39,512	671,085	186,749	124,713	37,719	120,025	36,449	42
11,505	4,221	9,395	3,444	55,481	19,673	11,324	4,251	10,284	3,723	43
15,509	4,883	12,026	4,640	73,498	25,904	13,845	5,054	11,667	3,927	44
10,539	18,932	7,370	14,177	47,742	87,550	7,244	13,501	5,210	9,385	45
39,782	8,438	42,400	11,041	208,999	50,843	42,004	10,840	40,029	10,066	46
214,691	106,633	205,652	102,455	1,109,539	551,372	195,979	97,528	185,542	92,429	47
8,958	22,988	8,003	24,859	42,988	113,798	9,420	29,633	9,384	28,009	48
1,185	2,939	530	1,314	3,979	9,855	960	2,376	414	1,027	49
6,935	6,535	6,244	6,112	39,469	37,440	6,448	7,601	6,062	6,849	50
100,185	36,182	100,276	38,859	500,771	181,172	94,655	33,638	91,521	34,147	51
12,268	12,195	10,017	11,331	55,249	61,538	10,667	10,436	9,537	9,318	52
20,789	56,958	17,808	52,085	98,383	253,425	17,518	42,059	18,092	55,788	53
236,344	907,885	226,088	894,984	1,221,946	4,501,750	213,585	858,919	202,409	839,147	54
62	620	84	1,298	292	2,349			62	509	55
133	2,684	371	4,944	1,299	21,827	379	5,693	137	2,984	56
236,475	4,525,652	226,118	4,513,899	1,222,467	22,361,454	213,697	4,462,985	202,467	4,394,205	57
235,456	753,022	225,371	761,445	1,217,090	3,681,577	213,251	765,206	201,367	758,762	58
175,258	300,018	172,850	312,438	914,932	1,489,829	165,564	317,140	156,787	312,906	59
236,475	1,053,040	226,118	1,073,883	1,222,467	5,171,406	213,697	1,082,346	202,467	1,071,668	60
236,475	816,421	226,055	823,115	1,222,404	4,003,702	213,697	823,609	202,467	815,881	61
133	1,324	371	2,388	1,299	10,794	379	2,810	137	1,492	62
20,490	11,410	18,655	10,559	97,778	49,042	19,661	10,402	20,486	12,899	63
10,611	5,310	9,134	4,399	55,852	27,486	7,260	3,585	6,675	2,809	64

TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	\$32,000 to-\$33,000		\$33,000 to-\$34,000	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	181,438		163,125	
Number of Non-Taxable Returns .....	2				
Total Number of Returns .....	3	181,438		163,125	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries .....	4	167,015	4,916,742	150,568	4,573,816
Commissions from Employment .....	5	5,803	81,654	5,602	92,611
Other Employment Earnings .....	6	6,095	7,653	5,810	13,313
Family Allowance .....	7	81,728	52,862	69,689	44,813
Unemployment Insurance Benefits .....	8	18,262	49,465	15,863	39,717
Old Age Security Pension .....	9	9,726	28,912	7,593	22,611
CPP or QPP Benefits .....	10	11,264	35,638	9,457	31,313
Other Pensions or Superannuation .....	11	13,074	128,789	9,761	103,513
Net Business Income .....	12	8,863	70,317	8,474	64,717
Net Professional Income .....	13	2,831	35,641	2,846	36,617
Net Commission Income .....	14	1,230	10,246	901	5,313
Net Farming Income .....	15	4,215	32,969	4,819	29,117
Net Fishing Income .....	16	440	9,594	230	4,717
Taxable Amount of Dividends .....	17	18,460	52,725	18,836	49,617
Bond Interest .....	18	39,702	59,257	39,349	56,417
Bank Interest .....	19	102,660	175,707	92,457	157,317
Mortgage Interest .....	20	2,895	11,548	2,742	6,217
Income from Trusts .....	21	2,841	6,568	3,146	4,417
Annuity Income .....	22	4,047	12,784	3,589	15,217
Other Canadian Investment Income .....	23	4,355	3,383	4,667	6,117
Foreign Investment Income .....	24	1,815	1,943	2,249	2,017
Net Rental Income .....	25	13,220	10,949	14,039	2,817
Taxable Capital Gains .....	26	17,421	16,880	18,842	23,817
Miscellaneous Income .....	27	34,855	83,484	29,052	83,317
Total Income Assessed .....	28	181,438	5,895,709	163,125	5,464,817
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption .....	29	181,412	718,139	163,103	645,717
Age Exemption .....	30	9,857	24,369	7,866	19,517
Married or Equivalent Exemption .....	31	58,717	175,559	50,491	152,517
Wholly Dependent Children .....	32	82,203	120,802	71,309	101,117
Other Dependents Exemption .....	33	1,120	1,569	912	1,217
Total Personal Exemptions .....	34	181,412	1,040,437	163,103	920,317
Deductions	Déductions				
CPP or QPP Contributions .....	35	169,886	58,070	152,968	52,317
Unemployment Insurance Premiums .....	36	159,882	76,802	143,998	69,317
Registered Pension Plan Contributions .....	37	94,303	125,457	88,242	122,217
Registered Retirement Savings Plan .....	38	66,898	149,197	63,517	142,317
Registered Home Ownership .....	39	11,330	11,008	11,160	10,817
Interest, Dividends and Capital Gains Deduction .....	40	113,321	70,974	104,666	65,717
Pension Income Deduction .....	41	13,586	12,949	10,230	10,017
Union and Professional Dues .....	42	109,465	33,895	97,188	30,917
Education Deduction .....	43	10,249	3,823	8,149	3,117
Tuition Fees .....	44	11,456	3,927	10,195	3,317
Child Care Expenses .....	45	5,410	8,931	4,677	8,417
Carrying Charges .....	46	37,381	8,742	36,304	8,517
General Expense Allowance .....	47	165,781	82,522	149,659	74,517
Other Expenses of Employment .....	48	7,955	21,420	7,955	23,417
Disability Deduction .....	49	590	1,463	1,150	2,817
Medical Claims .....	50	6,328	6,639	5,123	5,2817
Charitable Donations .....	51	85,930	34,119	80,385	34,117
Eligible Deductions Transferred from Spouse .....	52	10,001	9,449	8,649	8,2317
Other Deductions .....	53	14,318	42,584	14,792	51,617
Total Deductions (Item 35-53) .....	54	181,438	761,971	163,125	727,6817
Forward Averaging Income Deduction .....	55	191	1,056	180	1,4417
Forward Averaging Withdrawal Amount .....	56	192	2,191	66	1,4017
Taxable Income Assessed .....	57	181,438	4,094,435	163,125	3,816,7917
Net Federal Tax Payable .....	58	180,439	716,933	162,527	678,6917
Net Provincial Tax Payable .....	59	139,761	293,193	125,175	274,2017
Total Net Tax Payable .....	60	181,438	1,010,126	163,125	952,9017
Basic Federal Tax .....	61	181,438	768,354	163,125	723,3917
Forward Averaging Tax Credit .....	62	192	1,071	66	6817
Dividend Tax Credit .....	63	18,332	11,949	18,605	11,2617
Child Tax Credit .....	64	6,222	2,587	4,665	2,0517

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$34,000 to-à \$35,000		\$35,000 to-à \$37,500		\$37,500 to-à \$40,000		\$30,000 to-à \$40,000		\$40,000 to-à \$45,000		P O S E T E M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
158,351		358,118		286,947		1,564,143		412,729		1
158,351		358,118		286,947		1,564,143		412,729		2
	\$		\$		\$		\$		\$	3
145,707	4,587,419	330,158	10,901,805	267,102	9,418,555	1,443,760	45,206,639	378,401	14,443,700	4
5,356	76,445	11,570	181,037	10,400	165,864	52,704	801,693	13,323	271,014	5
4,711	10,713	11,419	22,570	7,998	13,723	49,791	99,419	9,590	21,317	6
67,313	43,290	169,512	110,813	140,631	92,851	703,980	459,583	206,849	138,923	7
14,758	39,910	28,938	75,081	19,417	51,947	141,522	374,043	23,749	61,248	8
7,375	22,122	18,450	55,782	13,931	41,495	77,197	231,878	23,760	71,863	9
9,344	29,308	20,681	64,992	15,942	51,615	90,491	288,301	25,022	80,676	10
10,154	113,534	23,062	264,342	18,541	200,481	102,503	1,077,997	26,586	312,464	11
6,910	57,833	15,101	113,092	13,553	75,927	71,850	500,570	19,695	130,987	12
2,538	38,009	7,575	120,113	6,956	93,385	28,642	404,292	14,244	236,690	13
518	6,833	2,599	21,137	1,524	13,110	9,809	83,707	3,203	28,584	14
4,539	24,389	9,797	67,313	8,073	54,889	41,911	277,221	12,404	113,656	15
278	4,897	710	13,216	449	7,920	2,790	49,305	600	15,301	16
17,984	37,012	46,363	141,232	42,423	131,017	184,768	514,486	77,938	288,706	17
36,351	61,367	81,272	121,241	67,677	106,876	353,145	536,777	107,783	195,695	18
90,672	176,824	205,170	381,722	169,346	315,351	880,303	1,584,195	263,836	530,354	19
3,121	9,719	6,227	23,087	6,267	25,073	28,433	100,886	9,355	47,736	20
3,136	6,752	7,338	14,257	6,666	12,335	29,999	59,915	11,461	31,358	21
3,379	15,814	8,947	33,189	7,504	33,589	36,548	142,035	13,195	60,785	22
4,875	4,379	11,502	6,535	8,957	4,545	44,764	23,408	15,249	11,911	23
2,469	2,968	5,138	5,365	5,600	10,750	22,427	30,364	9,673	10,912	24
13,054	5,141	28,473	22,731	27,470	12,755	127,250	68,287	39,325	27,999	25
16,767	15,964	40,729	43,401	36,416	45,831	170,455	185,619	64,619	95,138	26
29,193	71,010	66,085	164,839	52,145	130,957	282,106	692,513	81,164	223,730	27
158,351	5,461,653	358,118	12,968,890	286,947	11,110,840	1,564,143	53,793,132	412,729	17,450,747	28
158,339	626,775	358,034	1,417,491	286,796	1,135,091	1,563,763	6,190,262	412,689	1,633,536	29
7,847	19,457	18,935	46,943	14,206	35,231	79,283	196,527	24,464	60,668	30
53,857	160,819	124,412	372,577	103,697	308,143	519,148	1,554,841	150,846	453,458	31
69,350	100,367	174,096	257,609	144,223	215,512	718,697	1,052,718	214,884	327,479	32
790	1,257	2,380	4,031	1,840	3,284	9,280	15,104	2,264	3,401	33
158,339	908,675	358,034	2,098,651	286,796	1,697,261	1,563,763	9,009,452	412,689	2,478,543	34
148,198	50,775	334,586	114,763	270,475	92,314	1,465,644	501,070	383,942	131,962	35
140,525	67,896	315,971	153,283	255,705	124,465	1,383,910	667,054	358,690	175,436	36
86,285	123,077	200,003	311,909	167,978	283,641	854,299	1,250,504	246,978	466,981	37
61,379	142,272	144,210	337,663	123,448	287,971	603,731	1,371,429	194,932	462,745	38
9,288	9,093	21,040	20,418	14,925	14,308	96,946	93,527	19,695	19,118	39
101,045	63,971	231,587	145,031	191,542	119,709	991,594	617,661	294,174	194,115	40
10,720	10,348	24,132	23,551	19,647	18,868	107,131	103,901	28,399	26,927	41
93,705	31,044	206,966	68,846	167,032	57,949	919,094	296,866	226,997	82,006	42
9,620	3,521	21,001	8,431	20,347	7,627	90,974	34,555	35,133	13,930	43
9,428	3,322	23,520	8,222	15,846	6,307	95,957	34,085	28,055	10,408	44
4,050	6,831	8,362	15,643	7,456	14,938	42,407	77,659	8,862	18,113	45
37,900	9,714	83,955	24,255	74,434	24,297	352,007	96,473	126,366	52,915	46
144,574	71,950	328,053	163,228	265,281	132,069	1,434,869	714,247	374,707	186,499	47
7,244	22,600	16,819	53,348	16,430	56,856	75,207	235,273	23,424	93,179	48
496	1,230	1,276	3,160	750	1,862	5,636	13,963	1,340	3,216	49
4,824	5,093	10,653	15,375	7,454	9,467	46,892	56,305	12,015	18,288	50
79,853	32,760	185,322	80,710	153,610	72,414	771,276	321,983	240,893	121,668	51
10,119	8,174	21,761	20,853	19,489	19,106	90,223	85,567	29,073	26,155	52
15,621	43,541	46,105	108,211	39,125	97,992	165,571	441,868	62,724	210,936	53
158,345	707,210	358,056	1,676,901	286,855	1,442,161	1,563,813	7,013,991	412,614	2,314,598	54
82	659	125	638	109	796	750	5,114	155	2,128	55
284	6,764	731	9,111	570	7,982	2,360	36,124	1,408	14,255	56
158,351	3,851,876	358,118	9,201,822	286,947	7,978,616	1,564,143	37,800,729	412,729	12,669,748	57
157,855	695,383	356,784	1,678,913	285,970	1,493,085	1,558,193	6,786,977	410,357	2,434,715	58
122,389	284,190	279,760	688,917	223,791	606,338	1,213,227	2,776,888	325,718	988,947	59
158,351	979,574	358,118	2,367,829	286,947	2,099,423	1,564,143	9,563,865	412,729	3,423,662	60
158,351	740,734	358,118	1,782,261	286,947	1,575,606	1,564,143	7,229,837	412,729	2,541,018	61
284	3,323	731	4,282	570	4,013	2,360	17,673	1,408	6,926	62
17,637	8,386	45,956	32,009	42,086	29,693	182,763	116,601	77,127	65,376	63
3,606	1,219	7,500	2,663	4,447	1,514	40,375	16,433	4,006	1,186	64

## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	\$45,000 to-\$50,000		\$40,000 to-\$50,000	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	249,533	662,262	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	249,533	662,262	
Sources of Income		Sources de revenu				
Wages and Salaries .....	4	Salaires et traitements .....	4	225,700	9,398,695	604,101
Commissions from Employment .....	5	Commissions d'emploi .....	5	10,071	253,322	23,394
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	4,798	19,169	14,390
Family Allowance .....	7	Allocations familiales .....	7	128,122	86,602	334,971
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	11,634	33,792	35,383
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	15,243	46,032	39,003
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	16,012	52,226	41,034
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	17,305	231,690	43,891
Net Business Income .....	12	Revenu net d'entreprise .....	12	11,736	75,337	31,431
Net Professional Income .....	13	Revenu net de profession libérale .....	13	10,918	199,509	25,162
Net Commission Income .....	14	Revenu net de commissions .....	14	2,409	29,666	5,612
Net Farming Income .....	15	Revenu net d'agriculture .....	15	8,981	117,388	21,385
Net Fishing Income .....	16	Revenu net de pêche .....	16	270	7,708	870
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	62,251	318,679	140,189
Bond Interest .....	18	Intérêt obligataire .....	18	75,081	154,210	182,864
Bank Interest .....	19	Intérêt bancaire .....	19	172,065	409,791	435,901
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	6,586	27,959	15,941
Income from Trusts .....	21	Revenu de fiducie .....	21	9,046	27,737	20,507
Annuity Income .....	22	Revenu de rentes .....	22	8,924	46,494	22,119
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	11,812	6,908	27,061
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	8,285	7,697	17,958
Net Rental Income .....	25	Revenu net de location .....	25	25,475	22,710	64,800
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	49,981	64,139	114,600
Miscellaneous Income .....	27	Revenus divers .....	27	51,303	160,494	132,467
Total Income Assessed .....	28	Revenu total établi .....	28	249,533	11,797,952	662,262
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	249,515	987,586	662,204
Age Exemption .....	30	Exemption en raison d'âge .....	30	15,756	39,075	40,220
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	97,569	291,396	248,415
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	134,150	205,302	349,034
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,582	2,414	3,846
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	249,515	1,525,773	662,204
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	231,165	79,820	615,107
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	211,192	103,644	569,882
Registered Pension Plan		Cotisations à un régime enregistré				
Contributions .....	37	de pensions .....	37	146,745	302,428	393,723
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	130,592	330,252	325,524
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	9,544	9,346	29,239
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction .....	40	et gains en capital .....	40	188,743	131,780	482,917
Pension Income		Déduction relative au revenu				
Deduction .....	41	de pensions .....	41	18,038	17,385	46,437
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	121,201	45,163	348,198
Education Deduction .....	43	Déduction relative aux études .....	43	24,512	9,897	59,645
Tuition Fees .....	44	Frais de scolarité .....	44	14,186	5,158	42,241
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	3,686	6,220	12,548
Carrying Charges .....	46	Frais financiers .....	46	90,908	44,038	217,274
General Expense Allowance .....	47	Déduction générale pour frais .....	47	223,283	111,111	597,990
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi ..	48	15,179	71,436	38,603
Disability Deduction .....	49	Déduction pour invalidité .....	49	1,026	2,503	2,369
Medical Claims .....	50	Frais médicaux .....	50	6,884	9,280	18,899
Charitable Donations .....	51	Dons de charité .....	51	154,126	87,766	395,019
Eligible Deductions Transferred		Déductions admissibles transférées				
from Spouse .....	52	d'un conjoint à l'autre .....	52	21,253	17,840	50,326
Other Deductions .....	53	Autres déductions .....	53	39,815	153,085	102,539
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	249,456	1,538,152	662,070
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	558	7,783	713
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,015	14,623	2,423
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	249,533	8,740,877	662,262
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	248,153	1,743,845	658,510
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	197,873	701,828	523,591
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	249,533	2,445,673	662,262
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	249,527	1,792,773	662,256
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,015	6,924	2,423
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	61,701	72,197	138,828
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	800	196	4,802

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$50,000 to-à \$60,000		\$60,000 to-à \$70,000		\$70,000 to-à \$80,000		\$80,000 to-à \$90,000		\$90,000 to-à \$100,000		P O T E N T I A L E S E T I M E S
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
243,810		105,955		57,049		34,988		22,555		1
243,810		105,955		57,049		34,988		22,555		2
	\$		\$		\$		\$		\$	3
211,294	9,692,706	86,147	4,389,116	44,386	2,440,093	25,039	1,511,736	15,379	943,775	4
12,747	393,119	6,778	265,572	3,732	171,137	2,099	100,391	1,314	73,185	5
3,275	5,963	1,613	8,514	630	2,843	610	4,793	365	3,015	6
120,086	83,682	47,318	32,563	25,136	17,434	14,651	10,203	9,409	6,851	7
10,413	28,834	3,665	10,730	1,513	4,421	670	1,841	360	1,417	8
19,451	58,594	9,530	28,626	6,141	18,701	4,133	12,451	3,202	9,838	9
19,537	64,057	9,463	30,616	5,840	18,915	3,895	11,942	2,895	9,769	10
18,558	245,831	8,469	119,869	4,779	78,070	2,861	50,915	1,800	28,269	11
13,983	103,808	6,931	45,984	4,983	52,574	3,353	30,893	2,138	25,684	12
17,488	445,307	12,272	484,229	9,219	420,559	7,740	477,337	6,378	439,021	13
2,910	40,659	1,659	16,933	764	19,374	600	9,541	300	7,953	14
10,866	163,718	4,821	95,918	2,830	57,516	2,035	39,467	1,109	23,560	15
377	12,043	180	5,659	122	4,228	48	2,325	29	1,823	16
80,188	586,215	43,035	503,518	28,124	399,275	18,211	304,662	12,790	258,450	17
77,072	196,554	34,404	106,785	17,832	63,422	11,422	42,933	7,849	36,301	18
177,570	528,855	81,787	308,635	47,169	209,468	29,242	156,584	19,375	110,783	19
9,418	49,883	4,585	26,813	3,331	22,934	2,247	15,748	1,611	12,705	20
12,112	44,610	7,708	28,560	5,171	22,959	3,416	16,911	2,802	14,468	21
12,840	63,818	7,689	51,689	5,068	28,330	3,413	24,169	2,372	18,955	22
12,969	16,051	6,267	9,080	4,099	13,179	3,073	8,252	1,951	6,763	23
12,053	21,214	7,083	17,236	4,786	11,649	3,861	9,239	2,583	9,533	24
28,439	38,091	13,373	34,090	8,503	34,435	5,655	18,708	3,868	8,377	25
61,515	124,577	31,838	84,904	19,716	62,528	13,618	49,454	9,745	39,584	26
53,941	226,961	23,212	124,583	13,304	83,210	7,689	51,758	4,932	45,161	27
243,810	13,235,149	105,955	6,830,223	57,049	4,257,253	34,988	2,962,252	22,555	2,135,238	28
243,612	963,918	105,848	418,355	56,936	225,044	34,959	138,159	22,527	89,048	29
19,727	48,919	9,695	24,043	6,322	15,657	4,243	10,523	3,261	8,085	30
93,922	278,391	36,300	106,028	18,768	54,708	11,478	33,739	6,411	18,505	31
127,040	202,154	51,939	83,185	27,768	45,290	16,952	28,297	10,648	18,108	32
1,800	3,560	490	590	390	439	210	348	80	121	33
243,612	1,496,942	105,848	632,201	56,936	341,138	34,959	211,066	22,527	133,867	34
220,017	77,412	92,458	33,818	48,605	18,417	29,563	11,943	18,705	7,866	35
191,791	93,560	73,757	35,593	35,215	16,854	18,564	8,876	10,399	4,868	36
130,383	298,271	48,843	123,933	22,430	57,804	11,720	34,011	6,539	19,676	37
128,632	402,772	55,416	209,651	32,176	144,106	20,872	101,577	13,628	70,753	38
8,140	8,080	3,490	3,490	1,430	1,431	940	923	500	499	39
194,154	142,024	87,655	67,176	49,227	39,914	30,397	25,026	19,921	16,980	40
19,932	19,265	9,800	9,324	5,769	5,533	3,634	3,410	2,320	2,202	41
102,033	36,792	34,348	11,873	15,600	5,245	8,124	2,736	4,469	1,760	42
24,401	10,798	12,991	5,624	7,002	3,109	5,016	2,388	3,200	1,448	43
12,947	5,413	4,667	2,128	2,260	1,217	989	418	680	258	44
3,782	8,378	1,425	3,477	815	1,973	400	1,085	220	667	45
101,451	74,143	49,993	53,602	29,826	46,478	19,203	37,798	12,659	29,680	46
207,484	103,095	83,927	41,466	43,052	21,246	24,134	11,807	14,787	7,161	47
17,793	94,463	7,386	52,949	3,949	35,366	1,885	16,305	1,234	12,263	48
804	1,950	540	1,344	280	684	220	529	53	129	49
6,361	13,949	2,607	6,320	1,505	6,616	744	3,299	341	2,029	50
159,809	118,286	70,768	61,241	39,505	43,459	25,246	32,243	16,586	24,930	51
26,059	21,597	11,058	9,470	6,379	6,042	4,362	3,679	2,431	2,182	52
41,082	199,353	20,436	121,268	12,785	104,052	8,874	101,388	6,356	75,254	53
243,682	1,729,600	105,723	853,746	56,941	559,545	34,982	399,441	22,526	280,607	54
1,111	12,930	730	9,868	3,023	25,642	3,126	37,746	2,880	42,707	55
1,730	18,628	1,507	15,124	703	9,211	195	3,245	45	740	56
243,810	10,014,315	105,955	5,349,537	57,049	3,340,140	34,988	2,317,245	22,555	1,678,798	57
242,081	2,080,793	104,647	1,142,070	56,563	732,784	34,768	531,674	22,444	391,786	58
194,435	836,547	84,577	454,688	46,092	296,145	27,819	211,113	17,890	155,775	59
243,810	2,917,340	105,955	1,596,758	57,049	1,028,929	34,988	742,787	22,555	547,560	60
243,810	2,114,667	105,955	1,156,849	57,046	736,200	34,962	526,669	22,475	384,014	61
1,730	8,911	1,507	7,194	703	4,374	195	1,568	45	346	62
79,340	132,727	42,598	114,082	27,614	89,834	17,678	67,898	12,294	57,360	63
390	57			20	8					64

## TABLE 2A (CONTINUED)

## TAXABLE RETURNS BY INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

			\$50,000 to-\$100,000		\$100,000 to-\$125,000	
	ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	464,357	33,744	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	464,357	33,744	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	382,245	18,977,426	22,820
Commissions from Employment .....	5	Commissions d'emploi .....	5	26,670	1,003,403	2,242
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	6,492	25,127	654
Family Allowance .....	7	Allocations familiales .....	7	216,600	150,733	14,495
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	16,619	47,242	410
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	42,457	128,210	4,441
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	41,630	135,299	3,855
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	36,463	522,954	2,700
Net Business Income .....	12	Revenu net d'entreprise .....	12	31,388	258,943	4,551
Net Professional Income .....	13	Revenu net de profession libérale .....	13	53,097	2,266,454	10,601
Net Commission Income .....	14	Revenu net de commissions .....	14	6,228	94,459	530
Net Farming Income .....	15	Revenu net d'agriculture .....	15	21,661	380,179	2,083
Net Fishing Income .....	16	Revenu net de pêche .....	16	751	26,078	60
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	182,348	2,052,118	20,240
Bond Interest .....	18	Intérêt obligataire .....	18	148,579	445,994	10,946
Bank Interest .....	19	Intérêt bancaire .....	19	355,143	1,314,325	29,293
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	21,192	128,084	2,493
Income from Trusts .....	21	Revenu de fiducie .....	21	31,209	127,508	4,502
Annuity Income .....	22	Revenu de rentes .....	22	31,382	186,961	4,223
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	28,359	53,326	3,878
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	30,366	68,870	4,732
Net Rental Income .....	25	Revenu net de location .....	25	59,838	133,701	6,863
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	136,432	361,046	15,523
Miscellaneous Income .....	27	Revenus divers .....	27	103,078	531,673	7,324
Total Income Assessed .....	28	Revenu total établi .....	28	464,357	29,420,115	33,744
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	463,882	1,834,524	33,683
Age Exemption .....	30	Exemption en raison d'âge .....	30	43,248	107,227	4,529
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	166,879	491,371	10,350
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	234,347	377,033	16,838
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	2,969	5,059	140
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	463,882	2,815,213	33,683
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	409,348	149,455	28,143
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	329,726	159,752	15,346
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	219,915	533,696	8,594
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	250,724	928,858	21,444
Registered Home Ownership Interest, Dividends and Capital Gains .....	39	Régime enregistré d'épargne-logement ..	39	14,500	14,423	530
Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	381,354	291,121	29,862
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	41,455	39,733	3,535
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	164,574	58,406	5,469
Education Deduction .....	43	Déduction relative aux études .....	43	52,610	23,366	4,724
Tuition Fees .....	44	Frais de scolarité .....	44	21,539	9,434	810
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	6,640	15,580	320
Carrying Charges .....	46	Frais financiers .....	46	213,132	241,701	19,806
General Expense Allowance .....	47	Déduction générale pour frais .....	47	373,384	184,775	21,627
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	32,247	211,346	2,075
Disability Deduction .....	49	Déduction pour invalidité .....	49	1,898	4,637	180
Medical Claims .....	50	Frais médicaux .....	50	11,558	32,213	590
Charitable Donations .....	51	Dons de charité .....	51	311,914	280,159	25,316
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	50,289	42,970	4,194
Other Deductions .....	53	Autres déductions .....	53	89,533	601,314	11,087
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	463,854	3,822,939	33,679
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	10,870	128,893	4,886
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	4,184	46,948	184
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	464,357	22,700,036	33,744
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	460,503	4,879,107	33,420
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	370,813	1,954,268	27,115
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	464,357	6,833,375	33,744
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	464,248	4,918,399	33,737
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	4,184	22,392	199
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	179,524	461,901	19,241
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	420	70	

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

\$125,000 to-à \$150,000		\$150,000 to-à \$200,000		\$200,000 to-à \$250,000		\$250,000 and over-et plus		GRAND TOTAL TOTAL GLOBAL		P O T E T M E ▼
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
16,462		15,380		6,413		10,492		10,650,238		1
16,462		15,380		6,413		10,492		10,650,238		2
	\$		\$		\$		\$		\$	3
11,002	884,733	9,970	911,001	4,533	557,993	8,129	2,308,314	9,107,519	194,509,084	4
995	90,520	877	85,999	380	46,237	540	113,435	294,711	3,999,221	5
402	3,740	525	10,112	250	3,199	309	22,137	322,737	670,252	6
7,111	5,193	6,291	4,526	2,580	1,839	3,349	2,309	3,027,981	1,891,671	7
160	457	161	233	41	72	30	86	2,310,100	7,632,250	8
2,062	6,117	2,014	6,073	857	2,620	1,957	5,963	846,594	2,599,696	9
1,756	5,916	1,849	6,218	694	2,359	1,656	5,744	963,390	2,977,485	10
1,282	22,425	1,190	22,138	419	7,915	1,036	23,300	796,543	6,160,428	11
2,551	2,541	2,637	401	1,352	6,284	2,543	6,472	574,373	3,683,197	12
5,592	623,360	5,337	747,285	1,795	305,330	2,022	458,470	221,752	6,874,238	13
288	12,493	180	10,047	110	864	130	6,740	76,583	545,507	14
882	11,316	1,009	15,573	485	1,472	784	3,256	271,647	1,788,814	15
18	1,350							39,507	302,815	16
10,171	275,213	9,846	388,607	4,467	228,417	7,777	1,123,210	957,763	6,187,436	17
4,924	27,518	4,813	29,957	2,026	17,239	3,434	38,362	1,944,033	3,263,623	18
14,631	88,897	13,933	138,477	5,818	71,347	9,726	247,395	5,121,139	10,480,985	19
1,179	11,704	1,498	19,330	578	5,794	1,448	38,852	184,928	751,180	20
2,777	10,653	2,755	20,629	1,218	11,302	1,702	31,886	174,830	487,797	21
2,003	18,615	2,297	31,492	990	16,136	2,025	74,623	247,240	962,136	22
2,089	7,586	2,297	12,993	889	3,642	2,099	38,786	258,289	241,729	23
2,779	11,320	3,192	18,588	1,409	12,594	3,291	59,855	136,860	300,596	24
3,552	8,243	3,571	25,582	1,648	21,670	2,987	78,692	680,587	717,587	25
7,867	69,099	8,212	85,632	3,571	66,375	6,472	377,215	941,457	1,774,672	26
3,807	43,744	3,854	40,290	1,583	29,095	2,655	123,394	1,570,593	4,277,964	27
16,462	2,242,751	15,380	2,631,186	6,413	1,419,795	10,492	5,188,890	10,650,176	263,080,363	28
16,428	65,009	15,339	60,642	6,397	25,302	10,435	41,272	10,643,562	42,113,839	29
2,096	5,196	2,113	5,240	883	2,186	2,031	5,036	864,433	2,142,953	30
4,558	13,450	3,479	9,848	1,183	3,370	1,730	4,907	2,260,785	6,656,972	31
8,357	14,769	7,179	12,395	2,905	5,189	3,801	6,606	2,939,888	4,209,502	32
40	39	120	185	90	165	23	43	46,402	71,297	33
16,428	98,463	15,339	88,311	6,397	36,212	10,435	57,865	10,643,562	55,194,561	34
13,927	6,138	12,730	5,657	5,322	2,246	8,017	3,077	9,267,364	2,475,466	35
6,589	3,055	5,384	2,400	2,227	1,026	3,330	1,541	8,551,191	3,110,105	36
3,763	13,052	2,862	10,394	920	4,122	1,734	6,329	3,396,314	4,213,610	37
10,892	62,555	10,299	60,416	4,237	25,645	6,254	39,841	2,541,172	5,635,821	38
260	256	302	301	60	56	90	88	522,367	483,657	39
14,810	13,105	13,749	12,589	5,746	5,282	9,492	9,072	5,691,073	3,644,256	40
1,680	1,575	1,609	1,543	604	572	1,380	1,275	841,834	808,288	41
2,433	978	1,549	634	520	171	837	225	4,105,739	1,031,528	42
2,594	1,256	2,126	1,013	760	350	1,215	579	591,705	209,687	43
670	284	370	172	240	82	230	181	643,931	286,105	44
120	350	189	433	40	91	50	141	433,014	669,023	45
10,098	41,254	9,832	60,444	4,121	35,818	7,181	185,410	1,714,869	970,904	46
10,387	4,978	9,552	4,587	4,370	2,115	7,839	3,855	9,071,380	4,471,292	47
950	14,379	823	13,211	300	6,331	370	8,980	302,227	1,026,762	48
60	159	83	206	60	149	50	126	35,938	89,110	49
308	3,187	234	1,456	150	1,986	130	3,544	434,345	351,022	50
12,560	25,531	11,936	34,813	4,770	17,973	8,377	72,799	3,652,565	1,696,424	51
1,854	1,568	1,417	1,218	460	317	743	688	443,193	499,097	52
6,395	139,961	6,531	157,075	2,938	95,796	4,986	302,636	866,463	2,934,260	53
16,452	333,621	15,363	368,564	6,410	200,128	10,454	640,387	10,591,303	34,606,417	54
3,242	104,636	3,633	176,361	2,028	137,735	3,552	727,874	30,600	1,400,114	55
115	1,979	97	5,539	20	678	81	8,526	17,490	256,658	56
16,462	1,708,011	15,380	2,003,489	6,413	1,046,399	10,492	3,771,289	10,650,224	172,135,949	57
16,350	449,555	15,202	545,443	6,371	303,079	10,330	1,111,467	10,355,036	30,150,540	58
13,615	186,446	13,042	233,688	5,521	128,124	9,279	496,469	7,933,835	12,466,924	59
16,462	636,002	15,380	779,130	6,413	431,203	10,490	1,607,939	10,650,236	42,617,467	60
16,434	420,374	15,351	493,282	6,380	259,522	10,428	881,310	10,649,778	32,240,006	61
115	971	97	2,838	20	329	84	3,958	17,511	125,308	62
9,671	61,330	9,218	85,917	4,152	51,159	7,383	246,306	943,633	1,384,823	63
								884,653	446,291	64

TABLE 3

## ALL RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

				Employees of Businesses <i>Employés d'entreprises</i>		Employees of Institutions <i>Employés d'institutions</i>	
		ITEM	POSTE	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	5,457,770		778,871	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	1,363,639		159,270	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	6,821,409		938,141	
Sources of Income .....		Sources de revenu .....			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	6,782,010	122,906,598	938,015	16,723,071
Commissions from Employment .....	5	Commissions d'emploi .....	5	301,046	3,898,260	3,728	20,537
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	285,488	312,157	29,108	82,350
Family Allowance .....	7	Allocations familiales .....	7	1,869,377	1,152,548	211,626	125,089
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	1,579,163	3,566,254	138,355	288,255
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	48,358	125,880	9,969	25,901
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	135,721	301,208	28,877	69,049
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	83,205	340,387	17,225	71,003
Net Business Income .....	12	Revenu net d'entreprise .....	12	145,601	161,525	16,737	11,388
Net Professional Income .....	13	Revenu net de profession libérale .....	13	31,434	77,227	14,791	48,851
Net Commission Income .....	14	Revenu net de commissions .....	14	34,914	41,596	2,602	2,195
Net Farming Income .....	15	Revenu net d'agriculture .....	15	60,042	137,528	5,603	12,592
Net Fishing Income .....	16	Revenu net de pêche .....	16	4,534	1,474	149	49
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	410,045	960,054	38,092	45,022
Bond Interest .....	18	Intérêt obligataire .....	18	781,175	670,310	161,674	134,347
Bank Interest .....	19	Intérêt bancaire .....	19	2,428,280	2,192,960	403,257	344,896
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	43,467	102,399	5,867	11,528
Income from Trusts .....	21	Revenu de fiducie .....	21	56,951	41,013	9,652	7,443
Annuity Income .....	22	Revenu de rentes .....	22	25,970	88,732	3,711	8,118
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	104,536	48,863	14,928	2,117
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	50,585	46,362	5,693	3,170
Net Rental Income .....	25	Revenu net de location .....	25	290,271	59,925	33,679	9,269
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	320,422	208,068	42,257	13,068
Miscellaneous Income .....	27	Revenus divers .....	27	820,407	1,369,433	126,641	233,781
Total Income Assessed .....	28	Revenu total établi .....	28	6,821,409	138,092,802	938,141	18,226,587
Personal Exemptions .....		Exemptions personnelles .....					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	6,819,434	26,968,792	937,801	3,707,637
Age Exemption .....	30	Exemption en raison d'âge .....	30	55,656	137,860	11,040	27,340
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	1,377,584	4,142,557	138,004	421,075
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	1,772,434	2,503,790	187,562	260,887
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	32,314	50,034	3,800	6,710
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	6,819,434	33,803,033	937,801	4,423,649
Deductions .....		Déductions .....					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	6,384,706	1,431,112	889,876	211,415
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	6,393,211	1,973,770	913,734	307,987
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	1,230,441	980,706	486,759	507,703
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	1,347,598	2,897,864	207,329	356,309
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	314,818	287,138	49,588	46,022
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	2,756,974	1,496,274	460,418	249,801
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	79,449	71,904	16,270	14,750
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	1,912,539	446,842	591,786	138,308
Education Deduction .....	43	Déduction relative aux études .....	43	376,226	127,329	86,619	31,040
Tuition Fees .....	44	Frais de scolarité .....	44	505,137	301,083	137,719	75,951
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	247,925	370,428	73,551	112,577
Carrying Charges .....	46	Frais financiers .....	46	669,354	411,340	100,382	22,021
General Expense Allowance .....	47	Déduction générale pour frais .....	47	6,745,967	3,282,771	933,433	456,537
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	233,776	936,642	8,137	16,510
Disability Deduction .....	49	Déduction pour invalidité .....	49	10,246	25,592	2,621	6,509
Medical Claims .....	50	Frais médicaux .....	50	182,710	117,165	39,004	24,348
Charitable Donations .....	51	Dons de charité .....	51	1,620,128	593,849	289,256	132,221
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	166,945	133,095	18,420	16,930
Other Deductions .....	53	Autres déductions .....	53	508,804	1,498,462	65,575	237,875
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	6,819,983	17,383,363	937,827	2,964,814
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	10,204	616,034	451	3,265
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	5,306	77,637	240	3,352
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	5,936,852	88,213,775	831,601	11,071,724
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	5,374,503	15,634,663	769,347	1,829,098
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	4,074,282	6,517,514	535,041	685,476
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	5,457,769	22,152,176	778,871	2,514,574
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	5,932,866	16,734,302	831,228	2,005,373
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	5,307	38,365	240	1,390
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	396,743	215,813	36,531	10,032
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	752,398	397,474	157,235	80,948

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Teachers & Professors <i>Instituteurs et professeurs</i>		Fed. Government Employees <i>Employés du gouvernement fédéral</i>		Prov. Government Employees <i>Employés de gouvernements provinciaux</i>		Mun. Government Employees <i>Employés de gouvernements municipaux</i>		Armed Forces <i>Forces armées</i>		P O S I T I O N S
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
249,512		297,943		356,876		493,855		82,247		1
9,896		29,537		43,132		96,873		5,057		2
259,408		327,480		400,008		590,728		87,304		3
	\$		\$		\$		\$		\$	
259,408	8,555,847	327,480	8,469,335	400,008	9,129,786	590,664	12,931,961	87,304	2,219,220	4
527	1,076	743	1,071	1,191	1,938	1,632	3,837	384	299	5
3,761	5,599	2,687	5,267	3,972	2,529	15,869	17,576	130	306	6
97,210	63,502	104,101	61,957	127,664	78,742	180,891	111,398	33,966	21,100	7
26,340	71,622	41,199	111,229	66,029	194,718	93,654	207,691	4,673	10,426	8
864	2,178	1,559	2,931	2,087	4,792	3,394	7,117			9
4,195	11,096	6,282	12,942	8,780	20,983	13,265	28,822	313	306	10
4,257	25,340	15,511	101,831	9,187	47,811	10,741	50,234	1,380	5,652	11
10,559	17,397	6,323	9,495	8,902	1,775	16,529	21,111	1,047	2,091	12
12,984	21,966	3,007	5,119	4,504	10,267	4,500	3,447	423	2,956	13
776	1,091	364	140	795	1,905	1,383	776	81	1	14
4,535	9,935	3,526	9,482	6,664	17,266	8,681	27,052	110	171	15
18	16	160	448	453	178	240	124	63	412	16
29,396	38,386	18,227	21,372	22,377	20,751	26,403	27,451	2,730	1,194	17
57,021	63,520	71,097	56,691	77,119	60,216	97,421	75,862	17,206	7,396	18
161,110	159,675	141,207	120,101	166,794	143,321	255,208	230,869	23,802	11,481	19
3,294	6,532	2,170	2,763	2,340	5,049	5,218	8,497	130	109	20
4,050	3,945	2,925	3,094	4,758	2,935	6,691	4,066	517	176	21
1,820	3,731	1,520	3,257	2,037	4,638	1,688	5,508	114	18	22
8,328	2,115	5,281	491	6,150	636	11,208	1,589	1,040	190	23
4,675	2,601	1,780	1,008	2,092	2,212	2,859	931	519	359	24
19,356	24,912	15,139	8,600	20,582	9,394	31,042	12,096	2,827	2,931	25
26,248	12,544	21,469	7,310	22,456	7,966	29,158	15,178	3,088	111	26
38,889	65,333	47,329	87,144	48,148	81,684	76,986	122,693	5,821	11,196	27
259,408	9,065,467	327,480	9,047,027	400,008	9,794,618	590,727	13,795,118	87,304	2,286,666	28
259,164	1,025,739	327,479	1,295,989	399,998	1,583,177	590,728	2,338,355	87,304	345,435	29
926	2,276	1,854	4,598	2,487	6,168	4,098	10,163			30
54,879	163,176	75,562	230,679	92,061	281,130	124,565	373,051	29,120	89,497	31
96,409	147,945	101,035	141,232	122,550	174,121	174,089	246,004	34,944	48,731	32
674	818	1,284	1,851	1,450	1,900	1,500	2,277	126	131	33
259,164	1,339,954	327,479	1,674,349	399,998	2,046,494	590,728	2,969,850	87,304	483,796	34
256,458	80,966	318,175	92,077	386,200	105,948	556,134	146,801	85,575	25,353	35
255,607	117,387	322,303	134,531	390,786	152,191	575,883	215,868	86,614	37,857	36
239,141	492,692	273,627	480,455	299,302	423,812	414,086	627,777	81,294	131,975	37
107,825	139,149	74,620	109,698	93,990	135,431	128,571	180,326	16,127	14,201	38
17,175	16,348	21,438	20,741	24,169	22,752	23,462	22,072	12,081	10,829	39
174,752	105,475	169,211	90,124	198,605	106,014	291,923	159,123	33,578	14,089	40
3,839	3,561	13,879	13,366	8,121	7,586	9,904	8,929	1,243	1,093	41
240,322	92,571	239,958	54,560	319,213	77,531	433,092	116,369	9,491	1,255	42
33,823	10,777	27,644	10,136	30,115	10,922	45,915	15,585	3,693	1,361	43
50,113	19,103	34,300	19,021	44,897	23,247	70,854	37,030	4,937	2,994	44
21,509	37,676	18,031	28,335	23,220	36,042	25,521	39,346	1,879	3,002	45
60,031	23,542	60,706	14,798	69,312	19,177	75,796	17,969	12,013	2,177	46
256,516	127,818	326,065	161,400	399,655	196,694	589,015	285,509	87,299	43,321	47
4,511	6,623	1,578	2,501	3,664	5,870	16,496	15,057	366	523	48
535	1,327	755	1,872	842	1,974	1,325	3,288	67	166	49
10,477	9,868	14,483	11,826	12,080	8,976	16,599	11,954	1,249	1,053	50
135,997	81,376	155,170	48,618	162,829	52,895	204,088	67,069	31,414	4,654	51
10,907	6,937	9,813	8,365	11,686	8,841	17,286	15,470	2,330	1,218	52
29,853	190,002	26,069	106,279	29,408	91,578	41,569	137,739	7,377	21,746	53
259,408	1,563,196	327,293	1,408,704	399,988	1,487,483	590,541	2,123,281	87,304	318,866	54
184	2,174	142	1,413	343	2,741	127	838	37	761	55
280	1,257	145	1,938	307	916			101	413	56
251,916	6,190,112	306,806	6,005,907	366,189	6,331,601	517,214	8,870,021	83,931	1,489,583	57
248,521	1,184,065	296,134	1,103,079	353,870	1,115,177	490,825	1,551,775	82,034	270,601	58
199,259	498,289	226,779	456,887	272,325	452,838	355,542	585,128	64,177	113,133	59
249,512	1,682,353	297,943	1,559,965	356,876	1,568,015	493,855	2,136,902	82,247	383,735	60
251,913	1,235,381	306,451	1,163,098	366,069	1,195,648	517,200	1,667,259	83,993	279,035	61
280	615	145	962	307	448			101	203	62
28,877	8,640	17,870	4,798	21,605	4,682	25,122	6,143	2,596	267	63
18,006	7,822	26,001	12,013	41,212	20,399	66,771	34,846	1,909	905	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

				Fed. Crown Corporation Employées Employées des sociétés de la Couronne fédérale		Prov. Crown Corporation Employées Employées des sociétés de la Couronne provinciale	
		ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	196,254		149,004	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	7,373		6,337	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	203,627		155,341	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	203,627	5,789,746	155,341	4,652,479
Commissions from Employment .....	5	Commissions d'emploi .....	5	531	2,512	430	2,449
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	8,582	12,075	3,126	4,544
Family Allowance .....	7	Allocations familiales .....	7	75,678	46,734	64,700	40,253
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	22,211	61,540	20,650	54,964
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	1,056	1,404	342	663
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	3,130	7,391	1,654	3,648
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	3,943	19,669	2,677	17,520
Net Business Income .....	12	Revenu net d'entreprise .....	12	5,544	6,084	3,878	8,339
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,229	679	780	2,370
Net Commission Income .....	14	Revenu net de commissions .....	14	170	61	220	159
Net Farming Income .....	15	Revenu net d'agriculture .....	15	2,548	6,362	2,837	6,526
Net Fishing Income .....	16	Revenu net de pêche .....	16	170	17		
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	10,701	11,657	8,737	9,631
Bond Interest .....	18	Intérêt obligataire .....	18	49,649	37,760	32,929	23,936
Bank Interest .....	19	Intérêt bancaire .....	19	90,225	84,892	72,331	59,862
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	1,100	1,962	407	1,437
Income from Trusts .....	21	Revenu de fiducie .....	21	1,739	872	1,354	1,236
Annuity Income .....	22	Revenu de rentes .....	22	826	2,841	465	1,212
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,580	479	2,920	173
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,190	460	963	913
Net Rental Income .....	25	Revenu net de location .....	25	13,197	2,827	8,396	9,750
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	13,915	3,950	9,195	2,283
Miscellaneous Income .....	27	Revenus divers .....	27	35,031	48,070	21,233	34,189
Total Income Assessed .....	28	Revenu total établi .....	28	203,627	6,119,374	155,341	4,889,298
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	203,621	806,287	155,329	614,976
Age Exemption .....	30	Exemption en raison d'âge .....	30	1,148	2,847	357	885
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	62,132	188,506	49,530	152,509
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	76,331	110,653	63,406	91,104
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,096	1,565	960	1,635
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	203,621	1,109,858	155,329	861,109
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	200,369	61,793	154,070	46,899
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	202,986	90,059	155,112	67,685
Registered Pension Plan		Cotisations à un régime enregistré					
Contributions .....	37	de pensions .....	37	164,469	267,519	123,203	194,812
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	55,679	90,124	41,300	61,693
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	12,354	11,317	10,280	9,655
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction .....	40	et gains en capital .....	40	109,968	61,126	85,002	45,613
Pension Income		Déduction relative au revenu					
Deduction .....	41	de pensions .....	41	3,607	3,453	2,470	2,199
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	153,974	45,829	127,667	33,890
Education Deduction .....	43	Déduction relative aux études .....	43	13,688	5,272	10,253	4,019
Tuition Fees .....	44	Frais de scolarité .....	44	11,669	5,178	11,667	6,264
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	8,000	12,284	5,569	8,311
Carrying Charges .....	46	Frais financiers .....	46	40,396	11,507	34,661	8,927
General Expense Allowance .....	47	Déduction générale pour frais .....	47	203,304	101,121	155,341	77,352
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi ..	48	17,320	33,834	2,550	2,044
Disability Deduction .....	49	Déduction pour invalidité .....	49	569	1,567	397	985
Medical Claims .....	50	Frais médicaux .....	50	5,649	4,326	2,525	1,944
Charitable Donations .....	51	Dons de charité .....	51	96,048	28,614	67,511	20,332
Eligible Deductions Transferred		Déductions admissibles transférées					
from Spouse .....	52	d'un conjoint à l'autre .....	52	8,966	7,278	6,525	4,544
Other Deductions .....	53	Autres déductions .....	53	21,213	76,581	14,965	46,963
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	203,501	918,780	155,341	644,130
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	162	1,819	183	1,486
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	106	1,376	25	363
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	198,469	4,100,798	151,707	3,389,644
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	195,481	748,982	148,158	640,346
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	141,607	289,460	110,860	243,468
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	196,254	1,038,442	149,004	883,814
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	198,330	794,846	151,601	673,931
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	106	687	25	178
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	10,442	2,620	8,367	2,166
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	12,365	6,009	8,150	3,820

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Unclassified Employees <i>Employés non classés</i>		TOTAL EMPLOYEES <i>TOTAL, EMPLOYÉS</i>		TOTAL FARMERS <i>TOTAL, AGRICULTEURS</i>		TOTAL FISHERMEN <i>TOTAL, PÊCHEURS</i>		Self Employed Accountants <i>Comptables indépendants</i>		P O S T E M E ▼
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
298,246		8,360,578		138,682		28,169		10,425		1
231,190		1,952,304		133,058		7,270		913		2
529,436		10,312,882		271,740		35,439		11,338		3
	\$		\$		\$		\$		\$	
506,598	5,416,909	10,250,455	196,794,951	62,897	516,943	8,700	23,928	2,156	20,081	4
5,191	39,436	315,398	3,971,416	1,217	13,320	63	36			5
49,099	284,408	401,819	726,812	1,811	2,049	375	199	69	20	6
94,789	56,535	2,860,002	1,757,861	95,025	75,828	14,821	11,655	5,530	4,274	7
105,795	240,832	2,098,069	4,807,532	12,257	42,851	29,844	139,177	315	642	8
3,810	9,571	71,440	180,440	33,567	101,105	434	1,336	656	1,895	9
19,972	63,119	222,189	518,563	33,486	84,558	639	1,436	752	2,692	10
4,845	18,204	152,972	697,651	4,329	19,489	211	1,331	150	227	11
9,483	2,759	224,603	241,973	11,638	44,389	558	1,865	1,177	7,148	12
4,438	9,157	78,089	182,038	1,300	12,880	17	170	11,338	547,743	13
2,236	2,614	43,538	50,416	2,033	7,226	35	27	240	298	14
4,877	11,703	99,423	238,626	269,883	2,380,605	341	566	340	903	15
537	168	6,337	908	471	2,119	35,353	305,848			16
18,218	57,062	584,926	1,192,580	23,139	47,101	556	2,331	4,343	16,790	17
50,162	46,505	1,395,453	1,176,543	35,328	71,850	806	887	3,112	5,951	18
177,021	149,210	3,919,235	3,497,267	184,068	486,824	10,854	13,711	7,566	16,113	19
3,094	5,390	67,087	145,667	8,790	25,580	80	271	617	1,547	20
3,662	3,389	92,300	68,169	10,129	30,439			421	215	21
2,102	6,003	40,244	124,058	10,030	40,060	162	741	688	2,781	22
6,672	2,111	164,646	58,765	20,075	29,346	575	454	795	1,395	23
3,871	3,424	74,223	61,441	2,730	2,642	113	49	695	1,802	24
13,495	5,892	447,984	145,605	16,014	28,475	490	428	1,757	915	25
18,333	9,263	506,541	279,518	53,521	177,110	1,076	1,810	3,945	5,768	26
44,385	70,976	1,264,870	2,124,498	27,604	65,612	6,656	6,272	2,068	8,209	27
529,436	6,473,929	10,312,881	217,790,885	271,446	4,308,402	35,439	513,411	11,338	629,472	28
529,046	2,084,977	10,309,904	40,771,363	271,425	1,074,310	35,438	140,310	11,323	44,827	29
5,345	13,256	82,912	205,395	34,464	85,469	450	1,101	678	1,681	30
65,438	198,072	2,068,875	6,240,251	94,352	279,645	10,164	30,899	2,671	7,964	31
81,508	113,441	2,710,268	3,837,908	99,760	173,940	14,583	23,775	5,842	10,406	32
434	532	43,638	67,454	154	231	80	86			33
529,046	2,410,278	10,309,904	51,122,370	271,425	1,613,596	35,438	196,170	11,323	64,885	34
367,337	62,638	9,598,900	2,265,002	196,007	64,456	28,563	7,392	10,477	5,920	35
365,385	81,658	9,661,621	3,178,994	45,299	8,116	33,998	4,645	1,054	199	36
38,150	42,484	3,350,472	4,149,934	6,758	6,199	220	153	321	940	37
70,388	164,529	2,143,427	4,149,324	46,890	159,440	3,116	7,182	7,115	32,446	38
20,817	19,331	506,182	466,206	4,334	4,240	494	409	362	362	39
193,089	103,447	4,473,520	2,431,085	194,497	136,715	11,006	6,397	8,208	6,417	40
4,679	4,165	143,461	131,005	8,475	7,583	211	208	460	393	41
73,326	14,956	4,101,368	1,022,111	11,724	1,753	2,518	364	1,076	277	42
26,459	8,092	654,435	224,533	13,044	4,805	841	269	1,832	800	43
52,437	34,020	923,730	523,890	3,718	2,204	472	685	626	272	44
21,571	30,859	446,776	678,859	1,733	1,957	469	673	559	779	45
30,220	15,505	1,152,871	546,964	18,157	8,879	1,228	535	5,547	11,811	46
485,574	219,214	10,182,169	4,951,736	60,913	24,130	8,916	2,658	2,102	871	47
11,143	23,170	299,536	1,042,774	1,078	4,028	80	122	30	51	48
1,741	4,318	19,098	47,599	724	1,848	53	131			49
21,379	12,395	306,155	203,856	15,979	9,342	839	354	911	1,316	50
77,121	29,105	2,839,562	1,058,732	103,901	77,521	7,717	2,552	7,684	11,778	51
6,431	5,432	259,311	208,109	26,653	27,972	623	619	1,012	650	52
30,945	173,841	775,778	2,581,065	13,375	78,033	3,924	6,528	3,251	37,728	53
504,977	1,049,159	10,286,163	29,861,777	257,144	629,220	35,195	41,877	11,223	113,025	54
447	23,819	12,280	654,350	404	13,288	24	162	437	9,896	55
507	5,285	7,014	92,537	347	6,541	19	233	174	2,021	56
358,153	3,433,629	9,002,838	139,096,794	210,232	2,422,998	29,988	288,769	10,942	446,340	57
287,946	534,837	8,246,819	24,612,623	104,333	280,100	22,160	37,720	10,182	98,539	58
201,687	201,494	6,181,559	10,043,685	122,464	191,059	26,181	25,591	7,736	36,449	59
298,246	736,331	8,360,577	34,656,308	138,682	471,159	28,169	63,311	10,425	134,988	60
358,120	600,344	8,997,771	26,349,217	208,511	448,803	30,074	50,848	10,836	97,372	61
507	2,531	7,015	45,379	348	3,171	19	125	174	944	62
16,470	12,461	564,623	267,622	18,514	9,445	470	496	4,062	3,596	63
116,429	71,351	1,200,476	635,585	16,762	11,587	2,317	1,819	286	184	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	Self Employed Medical Doctors and Surgeons <i>Médecins et chirurgiens indépendants</i>		Self Employed Dentists <i>Dentistes indépendants</i>	
		Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns . . . . .	1 Nombre de déclarations imposables . . . . .	1	32,529	8,764	
Number of Non-Taxable Returns . . . . .	2 Nombre de déclarations non imposables . . . . .	2	800	327	
Total Number of Returns . . . . .	3 Nombre total de déclarations . . . . .	3	33,329	9,091	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries . . . . .	4 Salaires et traitements . . . . .	4	8,756	153,353	1,449
Commissions from Employment . . . . .	5 Commissions d'emploi . . . . .	5	28	540	10,511
Other Employment Earnings . . . . .	6 Autres revenus d'emploi . . . . .	6	902	1,247	37
Family Allowance . . . . .	7 Allocations familiales . . . . .	7	16,451	12,372	3,906
Unemployment Insurance Benefits . . . . .	8 Prestations d'assurance-chômage . . . . .	8	50	127	2,775
Old Age Security Pension . . . . .	9 Pension de sécurité de la vieillesse . . . . .	9	2,189	6,401	1,166
CPP or QPP Benefits . . . . .	10 Prestations du RPC ou du RRQ . . . . .	10	2,106	7,958	1,433
Other Pensions or Superannuation . . . . .	11 Autres pensions ou pensions de retraite . . . . .	11	699	5,941	536
Net Business Income . . . . .	12 Revenu net d'entreprise . . . . .	12	3,798	41,112	25,160
Net Professional Income . . . . .	13 Revenu net de profession libérale . . . . .	13	33,320	2,857,983	644,156
Net Commission Income . . . . .	14 Revenu net de commissions . . . . .	14	100	62	29
Net Farming Income . . . . .	15 Revenu net d'agriculture . . . . .	15	1,239	19,509	926
Net Fishing Income . . . . .	16 Revenu net de pêche . . . . .	16			
Taxable Amount of Dividends . . . . .	17 Montant imposable des dividendes . . . . .	17	13,360	60,352	17,865
Bond Interest . . . . .	18 Intérêt obligataire . . . . .	18	7,657	22,189	7,242
Bank Interest . . . . .	19 Intérêt bancaire . . . . .	19	27,899	72,506	15,723
Mortgage Interest . . . . .	20 Intérêt hypothécaire . . . . .	20	1,039	2,659	1,288
Income from Trusts . . . . .	21 Revenu de fiducie . . . . .	21	9,705	1,906	264
Annuity Income . . . . .	22 Revenu de rentes . . . . .	22	2,131	11,661	1,763
Other Canadian Investment Income . . . . .	23 Autres placements au Canada . . . . .	23	2,761	798	904
Foreign Investment Income . . . . .	24 Revenu de placements étrangers . . . . .	24	2,599	3,436	1,020
Net Rental Income . . . . .	25 Revenu net de location . . . . .	25	5,374	20,778	12,504
Taxable Capital Gains . . . . .	26 Gains en capital imposables . . . . .	26	11,302	21,192	4,694
Miscellaneous Income . . . . .	27 Revenus divers . . . . .	27	7,724	24,889	5,969
Total Income Assessed . . . . .	28 Revenu total établi . . . . .	28	33,320	3,186,163	678,783
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption . . . . .	29 Exemption personnelle de base . . . . .	29	33,299	131,597	35,960
Age Exemption . . . . .	30 Exemption en raison d'âge . . . . .	30	2,240	5,554	1,106
Married or Equivalent Exemption . . . . .	31 Exemption de marié(e) ou l'équivalent . . . . .	31	6,023	17,274	2,839
Wholly Dependent Children . . . . .	32 Enfants entièrement à charge . . . . .	32	18,334	33,004	7,439
Other Dependants Exemption . . . . .	33 Ex. pour autres personnes à charge . . . . .	33	456	703	147
Total Personal Exemptions . . . . .	34 Total des exemptions personnelles . . . . .	34	33,299	188,133	47,491
Deductions	Déductions				
CPP or QPP Contributions . . . . .	35 Cotisations au RPC ou au RRQ . . . . .	35	31,495	19,400	5,580
Unemployment Insurance Premiums . . . . .	36 Primes d'assurance-chômage . . . . .	36	5,575	1,743	106
Registered Pension Plan Contributions . . . . .	37 Cotisations à un régime enregistré de pensions . . . . .	37	2,596	7,449	511
Registered Retirement Savings Plan . . . . .	38 Régime enregistré d'épargne-retraite . . . . .	38	27,105	143,161	37,254
Registered Home Ownership . . . . .	39 Régime enregistré d'épargne-logement . . . . .	39	1,989	1,971	684
Interest, Dividends and Capital Gains Deduction . . . . .	40 Déduction pour intérêts, dividendes et gains en capital . . . . .	40	29,072	23,541	5,934
Pension Income Deduction . . . . .	41 Déduction relative au revenu de pensions . . . . .	41	1,573	1,479	191
Union and Professional Dues . . . . .	42 Cotisations syndicales et prof. . . . .	42	3,228	1,729	286
Education Deduction . . . . .	43 Déduction relative aux études . . . . .	43	4,787	2,441	573
Tuition Fees . . . . .	44 Frais de scolarité . . . . .	44	1,810	753	330
Child Care Expenses . . . . .	45 Frais de garde d'enfants . . . . .	45	1,477	5,360	706
Carrying Charges . . . . .	46 Frais financiers . . . . .	46	15,807	35,392	10,196
General Expense Allowance . . . . .	47 Déduction générale pour frais . . . . .	47	8,889	3,499	534
Other Expenses of Employment . . . . .	48 Autres frais découlant d'un emploi . . . . .	48	34	294	37
Disability Deduction . . . . .	49 Déduction pour invalidité . . . . .	49	77	191	
Medical Claims . . . . .	50 Frais médicaux . . . . .	50	1,091	3,186	683
Charitable Donations . . . . .	51 Dons de charité . . . . .	51	23,849	45,396	8,286
Eligible Deductions Transferred from Spouse . . . . .	52 Déductions admissibles transférées d'un conjoint à l'autre . . . . .	52	2,247	2,177	484
Other Deductions . . . . .	53 Autres déductions . . . . .	53	12,033	219,703	53,361
Total Deductions (Item 35-53) . . . . .	54 Total des déductions (Postes 35 à 53) . . . . .	54	33,309	518,864	125,753
Forward Averaging Income Deduction . . . . .	55 Déduction relative au revenu étalé . . . . .	55	3,981	118,319	18,392
Forward Averaging Withdrawal Amount . . . . .	56 Retrait du montant d'étalement . . . . .	56	383	5,130	802
Taxable Income Assessed . . . . .	57 Revenu imposable établi . . . . .	57	33,018	2,372,974	496,593
Net Federal Tax Payable . . . . .	58 Impôt fédéral net à payer . . . . .	58	32,381	646,848	125,237
Net Provincial Tax Payable . . . . .	59 Impôt provincial net à payer . . . . .	59	23,506	255,710	51,802
Total Net Tax Payable . . . . .	60 Impôt total net à payer . . . . .	60	32,529	902,558	177,039
Basic Federal Tax . . . . .	61 Impôt fédéral de base . . . . .	61	32,702	611,109	120,556
Forward Averaging Tax Credit . . . . .	62 Cr. d'impôt pour étalement du revenu . . . . .	62	383	2,558	408
Dividend Tax Credit . . . . .	63 Crédit d'impôt pour dividendes . . . . .	63	11,780	11,689	2,889
Child Tax Credit . . . . .	64 Crédit d'impôt pour enfants . . . . .	64	188	66	13

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



TABLEAU 3 (SUITE)

## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Self Employed Lawyers & Notaries Avocats et notaires indépendants		Self Employed Engineers and Architects Ingénieurs et architectes indépendants		Self Employed Entertainers and Artists Artistes, athlètes, etc. indépendants		Other Self-Employed Professionals Autres membres de prof. libérales indépendants		TOTAL SELF-EMPLOYED PROFESSIONALS TOTAL MEMBRES DE PROF. LIBÉRALES INDÉPENDANTS		P O S T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
19,251		3,630		10,431		40,879		125,909		1
1,427		569		10,180		15,117		29,333		2
20,678		4,199		20,611		55,996		155,242		3
	\$		\$		\$		\$		\$	
3,875	40,255	1,061	10,707	5,994	28,826	14,062	97,949	37,353	361,682	4
39	1,405	63	31	217	1,317	452	4,601	799	7,894	5
110	405	14	1	146	129	337	1,986	1,620	3,825	6
9,171	6,523	1,514	834	2,293	1,413	13,585	9,472	52,450	37,664	7
88	218	340	1,122	1,009	2,356	2,820	6,797	4,624	11,261	8
750	2,329	192	582	404	1,213	2,760	8,071	7,393	21,657	9
719	2,846	171	618	414	951	2,929	9,274	7,455	25,771	10
291	2,503	240	2,137	338	2,936	2,380	17,163	4,113	31,444	11
2,056	14,241	168	1,196	484	9	2,176	11,591	10,904	100,463	12
20,669	1,190,643	4,176	135,732	20,547	193,724	55,798	1,100,078	154,933	6,670,060	13
164	128	63	149	228	105	260	484	1,091	1,255	14
558	1,827	11	40	62	317	1,307	9,794	3,785	33,240	15
						26	143	31	133	16
7,014	38,210	1,179	6,325	1,319	1,309	8,498	29,473	39,115	170,323	17
3,582	7,493	1,074	2,178	1,821	2,553	8,900	12,655	28,155	60,261	18
13,409	31,335	2,989	5,609	8,277	9,111	29,129	40,206	96,305	190,604	19
1,001	4,208	88	174	333	534	1,371	4,159	4,782	14,568	20
798	1,705	110	255	236	50	958	742	12,613	5,139	21
698	4,910	210	1,416	250	1,772	1,256	6,745	5,631	31,047	22
1,453	2,408	287	227	546	173	1,560	1,968	8,125	7,873	23
846	2,076	280	261	376	301	1,366	1,243	6,783	10,139	24
3,513	6,225	498	1,973	742	293	3,881	6,760	17,416	49,454	25
5,323	15,232	996	3,126	1,318	528	6,639	9,547	32,592	60,087	26
3,530	14,981	697	2,774	2,560	5,627	7,205	23,037	25,231	85,485	27
20,678	1,347,519	4,190	171,127	20,555	254,304	55,878	1,357,645	155,044	7,625,012	28
20,675	81,862	4,186	16,558	20,374	80,448	55,768	219,872	154,708	611,125	29
770	1,910	221	548	462	1,146	2,810	6,968	7,627	18,912	30
4,386	12,758	933	2,759	1,725	5,145	7,692	22,123	24,399	70,863	31
9,899	15,951	1,689	2,461	2,348	2,904	13,802	21,286	56,448	93,451	32
36	49			45	61	11	16	629	984	33
20,675	112,529	4,186	22,327	20,374	89,704	55,768	270,266	154,708	795,334	34
19,423	11,649	3,808	2,007	16,852	4,138	46,094	18,374	136,853	67,068	35
1,231	203	725	94	5,418	668	9,656	1,107	24,464	4,120	36
380	1,155	150	131	946	1,270	1,577	2,006	6,115	13,460	37
13,487	64,196	2,406	10,234	5,813	10,534	19,125	70,315	82,443	368,142	38
1,678	1,607	197	197	1,645	1,563	3,495	3,409	10,050	9,793	39
14,538	10,606	3,179	2,422	8,700	4,918	31,416	20,529	102,483	74,368	40
407	400	260	251	322	287	2,191	2,060	5,395	5,061	41
1,304	668	546	147	4,059	930	5,603	1,015	16,374	5,051	42
1,790	808	343	134	1,156	329	3,579	1,251	14,635	6,337	43
843	441	228	94	2,104	1,477	5,218	4,171	11,266	7,537	44
602	1,406	220	347	753	854	3,414	5,102	7,279	14,554	45
8,091	31,523	1,499	2,246	1,320	1,201	10,577	19,801	46,456	112,171	46
3,579	1,355	1,123	466	5,922	2,209	14,060	5,425	36,981	14,358	47
		63	4	80	339	134	223	372	950	48
15	37	12	30	30	67	53	131	196	486	49
1,135	2,162	440	377	1,073	653	3,947	3,811	8,704	12,188	50
13,478	18,723	2,071	1,913	4,108	2,453	18,417	11,992	75,327	100,543	51
1,358	930	468	309	295	267	1,911	2,197	7,631	7,014	52
4,850	90,145	812	6,736	1,128	3,783	8,404	88,142	33,424	499,597	53
20,518	238,018	4,048	28,138	18,991	37,939	53,553	261,063	150,725	1,322,800	54
1,232	43,223	143	7,887	49	1,918	472	21,123	6,998	220,758	55
350	7,711	84	1,789	57	396	260	3,167	1,383	21,017	56
19,828	968,152	3,873	117,714	14,416	140,297	48,164	835,445	139,132	5,377,515	57
19,051	237,841	3,594	27,535	10,080	24,934	39,129	166,131	123,164	1,327,065	58
14,314	95,192	2,439	9,917	7,375	8,753	32,716	70,359	94,481	528,183	59
19,251	333,034	3,630	37,453	10,431	33,688	40,879	236,491	125,909	1,855,251	60
19,642	227,428	3,851	25,710	14,420	27,552	47,714	168,439	137,995	1,278,166	61
350	3,497	84	900	57	206	260	1,546	1,383	10,059	62
6,050	6,579	1,046	950	1,138	280	7,842	6,268	35,033	32,252	63
200	59	137	74	1,745	957	7,223	4,362	9,866	5,715	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

			TOTAL SELF-EMPLOYED SALESMEN TOTAL, VENDEURS INDEPENDANTS		Forestry Operators Exploitants forestiers	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
ITEM		POSTE				
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	23,928	5,570	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	11,856	2,193	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	35,784	7,763	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	9,010	37,533	4,172
Commissions from Employment .....	5	Commissions d'emploi .....	5	2,326	10,642	54
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	393	411	99
Family Allowance .....	7	Allocations familiales .....	7	10,340	6,592	4,391
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	2,791	6,713	2,773
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	1,890	5,405	67
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	2,052	7,005	127
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	1,231	7,080	74
Net Business Income .....	12	Revenu net d'entreprise .....	12	1,119	348	7,620
Net Professional Income .....	13	Revenu net de profession libérale .....	13	160	1,096	67,880
Net Commission Income .....	14	Revenu net de commissions .....	14	35,765	504,201	
Net Farming Income .....	15	Revenu net d'agriculture .....	15	464	1,238	467
Net Fishing Income .....	16	Revenu net de pêche .....	16			48
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	2,881	4,586	346
Bond Interest .....	18	Intérêt obligataire .....	18	3,488	5,338	176
Bank Interest .....	19	Intérêt bancaire .....	19	14,852	18,801	3,231
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	504	1,259	220
Income from Trusts .....	21	Revenu de fiducie .....	21	683	319	
Annuity Income .....	22	Revenu de rentes .....	22	722	2,130	
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	428	49	154
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	785	474	23
Net Rental Income .....	25	Revenu net de location .....	25	2,449	6,489	288
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	3,507	3,651	414
Miscellaneous Income .....	27	Revenus divers .....	27	7,125	12,351	1,305
Total Income Assessed .....	28	Revenu total établi .....	28	35,784	627,559	7,693
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	35,771	141,547	7,749
Age Exemption .....	30	Exemption en raison d'âge .....	30	1,911	4,739	67
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	8,274	24,174	3,785
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	10,254	14,711	4,289
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	40	54	
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	35,771	185,225	7,749
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	30,671	11,006	6,947
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	7,385	722	3,620
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	946	903	220
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	12,065	34,094	1,594
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	1,046	989	11
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	16,181	9,539	3,365
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	1,217	1,127	74
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	1,444	255	1,463
Education Deduction .....	43	Déduction relative aux études .....	43	1,588	601	178
Tuition Fees .....	44	Frais de scolarité .....	44	1,523	651	143
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	815	1,421	16
Carrying Charges .....	46	Frais financiers .....	46	4,104	4,061	212
General Expense Allowance .....	47	Déduction générale pour frais .....	47	9,880	3,504	4,172
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi ..	48	472	2,489	276
Disability Deduction .....	49	Déduction pour invalidité .....	49			62
Medical Claims .....	50	Frais médicaux .....	50	2,673	1,703	218
Charitable Donations .....	51	Dons de charité .....	51	9,295	6,515	1,263
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	1,934	2,152	364
Other Deductions .....	53	Autres déductions .....	53	3,623	18,607	877
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	33,818	100,342	7,485
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	119	4,299	22
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	10	99	
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	29,014	357,255	6,439
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	23,284	63,593	4,768
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	16,225	24,589	3,717
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	23,928	88,181	5,570
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	28,818	68,551	6,439
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	10	55	
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	2,603	996	275
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	4,159	2,813	268

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Manufacturers <i>Fabricants</i>		Proprietors of Construction Businesses <i>Propriétaires, entreprises de construction</i>		Public Utility and Transport Operators <i>Exploitants de services publiques et transport</i>		Wholesale Traders <i>Commerçants de gros</i>		Retail Traders <i>Commerçants de détail</i>		P O S T E M E
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
9,771		58,368		38,752		4,672		81,359		1
7,836		24,480		22,985		2,888		60,066		2
17,607		82,848		61,737		7,560		141,425		3
	\$		\$		\$		\$		\$	
4,299	85,590	20,369	127,768	16,733	121,344	1,973	56,555	35,137	342,131	4
149	7,972	548	3,249	485	2,152	266	7,554	1,945	10,940	5
174	610	657	795	643	1,854	259	1,568	984	1,187	6
5,418	4,228	35,211	23,891	19,536	12,963	2,297	1,724	42,064	28,988	7
1,016	2,669	9,006	25,438	5,606	17,242	344	829	8,596	22,519	8
889	2,736	1,801	4,923	2,140	6,263	389	1,141	6,675	19,421	9
1,056	3,017	2,322	6,229	2,699	7,091	466	1,305	8,191	22,125	10
477	3,753	1,027	3,578	672	2,399	157	3,625	3,020	14,542	11
17,607	111,958	82,681	920,140	61,419	605,071	7,497	22,462	140,802	1,091,532	12
223	22,507	659	4,391	167	6,332	292	12,233	1,378	9,982	13
		368	361	163	595	269	2,314	1,390	3,720	14
708	1,020	3,554	2,673	2,860	6,442	276	1,093	3,147	5,694	15
40	287	97	181	167	1,288	42	107	176	138	16
1,798	22,144	2,751	6,208	2,167	4,315	1,176	10,482	9,177	21,391	17
2,338	4,670	5,220	6,978	4,159	5,891	936	1,763	14,777	25,238	18
8,569	15,660	34,251	37,282	23,990	27,916	4,138	9,053	67,814	109,698	19
433	1,287	1,870	3,888	828	1,658	252	1,713	3,075	8,438	20
354	760	595	213	396	253	187	186	1,080	1,050	21
606	2,907	569	2,565	546	2,235	318	2,363	1,838	8,581	22
673	385	1,555	685	1,527	687	268	244	2,534	2,273	23
278	805	116	224	321	147	542	4,894	1,000	1,371	24
1,757	1,024	9,338	7,794	4,770	1,569	1,067	130	19,965	25,509	25
2,519	10,550	4,660	5,432	3,098	5,776	1,299	5,511	12,716	30,525	26
1,611	5,417	7,491	12,233	6,829	10,545	913	6,526	14,830	34,958	27
17,607	311,967	82,808	1,201,773	61,722	839,146	7,497	153,186	141,203	1,830,564	28
17,591	69,648	82,836	328,007	61,727	244,404	7,544	29,744	141,279	559,394	29
901	2,234	1,875	4,650	2,148	5,327	397	985	6,906	17,127	30
4,255	11,858	25,740	75,179	16,840	51,001	1,903	5,415	29,447	87,497	31
5,287	8,735	35,155	53,490	19,596	30,466	2,466	3,968	41,771	63,636	32
30	21	526	681	89	143			298	573	33
17,591	92,497	82,836	462,006	61,727	331,341	7,544	40,116	141,279	728,227	34
13,994	4,053	75,134	26,254	54,742	16,659	6,188	2,056	108,849	33,673	35
3,123	597	16,538	1,995	15,352	2,225	1,624	488	27,098	5,225	36
548	869	2,045	1,048	977	710	355	695	5,561	5,377	37
3,801	11,052	16,692	41,875	10,762	26,296	2,139	5,603	26,897	69,116	38
623	601	2,106	1,983	1,546	1,422	81	81	1,852	1,758	39
8,833	6,045	35,867	20,777	25,271	14,492	4,273	2,823	71,924	46,245	40
709	612	1,260	1,095	718	660	189	186	3,288	2,728	41
836	159	7,179	1,304	3,931	578	349	43	8,836	1,824	42
642	237	3,075	1,117	1,893	880	558	231	5,001	1,933	43
475	195	2,273	1,521	1,296	525	135	201	2,745	1,753	44
241	363	2,064	3,098	1,078	1,589	90	85	3,799	4,659	45
2,096	7,167	3,679	1,709	2,284	2,159	1,059	6,377	8,981	7,833	46
4,292	1,746	20,181	7,867	16,889	6,846	1,898	828	35,080	14,610	47
112	613	364	1,501	817	1,586	154	1,472	962	1,747	48
		172	397					355	932	49
1,059	764	3,943	1,976	2,818	1,128	438	500	6,794	4,137	50
4,657	3,871	18,799	11,497	10,384	5,995	2,107	1,997	26,458	14,910	51
714	847	3,813	2,796	2,670	2,099	429	553	4,620	4,623	52
1,164	14,041	6,077	16,314	4,474	10,954	972	11,037	8,756	31,711	53
16,180	53,845	78,946	146,125	58,881	96,824	7,172	35,257	128,027	254,796	54
133	8,937	101	5,823	203	3,564	78	6,098	283	5,968	55
142	3,346	50	1,210	62	1,293	50	2,704	160	3,003	56
12,751	176,214	69,643	634,004	49,981	449,442	5,940	89,511	100,573	1,018,074	57
8,921	31,494	54,995	92,963	35,794	63,509	4,409	17,011	77,639	162,310	58
7,921	15,215	46,864	41,128	29,046	30,340	3,565	7,548	52,390	55,687	59
9,771	46,709	58,368	134,091	38,752	93,849	4,672	24,560	81,359	217,997	60
12,684	33,223	69,575	107,871	49,705	79,551	5,812	16,508	100,156	182,167	61
142	1,360	50	624	62	652	50	1,368	160	1,461	62
1,643	4,829	2,486	1,348	1,955	942	1,057	2,096	7,645	4,196	63
1,494	923	3,450	2,203	3,947	2,603	285	142	24,267	15,193	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Insurance Agency Operators <i>Courtiers d'assurance</i>		Real Estate Agency Operators <i>Courtiers en immobilier</i>	
			Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	1,143	1,428	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	468	972	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	1,611	2,400	
Sources of Income .....		Sources de revenu .....		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	256	1,149	26,400
Commissions from Employment .....	5	Commissions d'emploi .....	5	170	490	490
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	35	105	2,181
Family Allowance .....	7	Allocations familiales .....	7	250	192	349
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8			498
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	255	718	270
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	257	848	46
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	192	1,316	77
Net Business Income .....	12	Revenu net d'entreprise .....	12	1,611	27,014	102
Net Professional Income .....	13	Revenu net de profession libérale .....	13			6,010
Net Commission Income .....	14	Revenu net de commissions .....	14	90	50	
Net Farming Income .....	15	Revenu net d'agriculture .....	15			32
Net Fishing Income .....	16	Revenu net de pêche .....	16			61
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	381	542	4,633
Bond Interest .....	18	Intérêt obligataire .....	18	207	832	1,577
Bank Interest .....	19	Intérêt bancaire .....	19	1,148	2,473	4,463
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	101	449	1,549
Income from Trusts .....	21	Revenu de fiducie .....	21	26	4	198
Annuity Income .....	22	Revenu de rentes .....	22	80	463	615
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23			191
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	120	59	15
Net Rental Income .....	25	Revenu net de location .....	25	294	1,085	897
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	220	136	852
Miscellaneous Income .....	27	Revenus divers .....	27	189	945	4,687
Total Income Assessed .....	28	Revenu total établi .....	28	1,611	36,709	2,453
Personal Exemptions .....		Exemptions personnelles .....				56,965
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	1,611	6,380	9,461
Age Exemption .....	30	Exemption en raison d'âge .....	30	255	632	250
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	275	941	947
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	379	562	759
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33			
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	1,611	8,515	11,417
Deductions .....		Déductions .....				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	1,279	568	569
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	200	17	217
Registered Pension Plan .....		Cotisations à un régime enregistré .....				
Contributions .....	37	de pensions .....	37			134
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	695	2,733	281
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement .....	39			746
Interest, Dividends and Capital Gains .....		Déduction pour intérêts, dividendes .....				56
Deduction .....	40	et gains en capital .....	40	1,210	889	1,196
Pension Income .....		Déduction relative au revenu .....				
Deduction .....	41	de pensions .....	41	140	142	73
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42			72
Education Deduction .....	43	Déduction relative aux études .....	43	115	54	428
Tuition Fees .....	44	Frais de scolarité .....	44	60	25	173
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	70	95	237
Carrying Charges .....	46	Frais financiers .....	46	340	1,160	168
General Expense Allowance .....	47	Déduction générale pour frais .....	47	320	102	32
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48			60
Disability Deduction .....	49	Déduction pour invalidité .....	49	60	156	581
Medical Claims .....	50	Frais médicaux .....	50	170	117	159
Charitable Donations .....	51	Dons de charité .....	51	495	393	24
Eligible Deductions Transferred .....		Déductions admissibles transférées .....				81
from Spouse .....	52	d'un conjoint à l'autre .....	52	60	27	77
Other Deductions .....	53	Autres déductions .....	53	251	1,111	346
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	1,602	7,600	145
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55			293
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56			7,780
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	1,402	21,838	15,893
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	1,143	3,995	42
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	636	1,003	2,160
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	1,143	4,998	315
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	1,394	4,275	1,775
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62			37,431
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	320	109	1,395
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64			1,341
						7,439
						157
						961
						153

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Proprietors Other Financial Businesses Propriétaires, autres entreprises financières		Recreational Services Operators Exploitants, services récréatifs		Business Services Operators Exploitants, services commerciaux		Other Services Operators Exploitants, autres services		Other Business Proprietors Propriétaires, autres entreprises		P O S T E T E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
3,681		4,950		10,399		83,765		5,186		1
1,910		3,673		5,888		74,504		4,734		2
5,591		8,623		16,287		158,269		9,920		3
	\$		\$		\$		\$		\$	
1,071	27,933	3,205	37,749	4,035	19,003	35,379	281,181	2,711	32,785	4
119	5,505	193	1,194	181	236	1,533	13,733	16	154	5
80	1,036	110	992	75	34	1,700	3,733	182	156	6
641	361	2,196	1,437	2,994	1,798	39,429	26,012	2,740	1,807	7
127	289	662	3,073	630	1,072	8,059	20,590	934	3,180	8
483	1,521	401	1,249	368	1,161	5,036	14,586	436	1,239	9
585	1,714	387	1,332	701	1,851	7,286	19,890	561	1,579	10
100	677	315	1,293	404	1,118	2,602	12,071	92	504	11
5,537	26,796	8,614	44,110	16,287	161,452	157,784	1,183,588	9,815	91,564	12
148	5,689	116	3,232	90	156	1,365	26,034	270	2,448	13
		184	220	131	414	981	1,337	60	60	14
25	80-	130	657-	130	244-	2,551	7,843-	767	2,281-	15
		21	223			90	235			16
592	7,767	698	12,652	1,284	2,749	7,104	39,003	477	4,345	17
571	1,449	792	946	2,716	3,624	14,841	22,420	699	1,092	18
2,024	7,217	3,550	9,492	8,265	10,270	67,142	94,464	3,625	7,630	19
124	2,128	234	1,051	262	725	3,421	15,374	144	785	20
110	312	143	154	80	76	1,484	1,674	80	57	21
131	2,157	170	782	140	144	2,061	10,073	214	1,225	22
264	957	483	129	408	85	2,395	2,792	290	424	23
177	864	131	994	140	150	1,369	2,649	194	941	24
269	262-	912	3,016	1,048	631	16,030	15,948	587	523	25
2,593	5,233	850	10,819	1,568	1,819	11,234	30,940	933	5,043	26
522	4,373	858	2,472	1,904	5,127	14,578	40,349	891	2,602	27
5,591	103,660	8,615	137,953	16,287	213,446	158,117	1,870,827	9,828	157,860	28
2,785	11,029	8,578	33,955	16,276	64,419	158,021	625,213	7,937	31,425	29
610	1,513	401	994	374	928	5,427	13,458	445	1,104	30
603	1,745	1,784	4,825	1,970	5,499	27,633	81,954	2,059	6,505	31
665	841	2,359	3,434	2,269	3,522	37,852	55,705	2,540	4,068	32
62	84	64	87			456	714			33
2,785	15,211	8,578	43,295	16,276	74,378	158,021	777,044	7,937	43,101	34
1,732	538	6,701	1,857	13,748	4,236	125,916	33,571	6,465	1,781	35
554	184	2,454	410	2,889	245	27,934	4,025	2,035	366	36
152	422	256	191	244	291	4,155	5,880	320	579	37
615	2,320	1,423	2,701	4,377	10,453	26,804	64,488	1,270	3,551	38
30	33	243	243	480	441	2,679	2,512	220	217	39
2,172	1,679	3,882	2,596	9,051	5,950	70,831	43,203	3,613	2,338	40
110	108	342	332	449	424	2,766	2,506	146	146	41
202	47	908	191	852	102	7,981	1,422	564	116	42
20	10	303	75	403	142	5,526	2,061	360	118	43
100	30	426	139	1,241	693	4,787	2,854	369	191	44
		171	447	1,246	1,517	4,742	6,618	127	157	45
784	6,250	897	10,600	1,839	1,389	10,130	17,899	906	4,847	46
1,006	461	3,233	1,396	4,043	1,481	35,778	13,807	2,727	1,085	47
91	653	100	402	50	87	827	2,976			48
		20	42			317	838	125	310	49
337	298	642	351	1,958	1,178	6,809	3,191	654	353	50
1,213	1,400	1,500	1,449	3,350	1,958	25,062	14,826	1,738	1,317	51
101	53	502	816	341	320	4,228	4,306	109	60	52
504	11,388	752	5,323	925	3,852	9,368	60,320	1,432	11,018	53
2,748	25,889	8,150	29,560	15,178	34,765	142,788	287,303	8,157	28,559	54
53	9,574	31	988	43	1,968	354	11,986	19	1,489	55
60	571			10	188	356	7,245			56
4,404	71,836	5,972	78,885	13,001	111,522	109,323	977,880	7,622	100,419	57
3,609	17,503	4,650	12,391	9,619	17,139	78,295	153,621	4,484	20,476	58
2,982	8,098	4,154	5,869	8,387	8,211	61,248	64,617	4,104	8,315	59
3,681	25,601	4,950	18,259	10,399	25,350	83,765	218,239	5,186	28,791	60
4,390	15,290	5,975	13,720	13,066	19,206	108,909	173,602	7,588	21,930	61
60	284			10	95	356	3,611			62
455	1,596	611	2,621	1,129	600	5,902	8,072	424	962	63
282	131	798	412	3,594	2,326	38,821	23,683	529	346	64

TABLE 3 (CONTINUED)

## ALL RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	TOTAL BUSINESS PROPRIETORS TOTAL, PROPRIÉTAIRES D'ENTREPRISES		Investors Investisseurs	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	309,044	558,927	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	212,597	482,474	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	521,641	1,041,401	
Sources of Income .....		Sources de revenu .....				
Wages and Salaries .....	4	Salaires et traitements .....	4	130,356	1,212,430	\$
Commissions from Employment .....	5	Commissions d'emploi .....	5	5,943	55,398	1,683,0
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	5,005	12,431	44,9
Family Allowance .....	7	Allocations familiales .....	7	157,695	107,481	12,0
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	37,921	108,582	57,897
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	19,041	55,429	35,415
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	24,793	68,005	101,6
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	9,207	46,012	688,0
Net Business Income .....	12	Revenu net d'entreprise .....	12	519,664	4,353,668	584,8
Net Professional Income .....	13	Revenu net de profession libérale .....	13	4,933	99,029	22,5
Net Commission Income .....	14	Revenu net de commissions .....	14	3,642	9,107	66,0
Net Farming Income .....	15	Revenu net d'agriculture .....	15	14,651	26,772	15,9
Net Fishing Income .....	16	Revenu net de pêche .....	16	692	2,671	28,5
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	28,469	136,361	1
Bond Interest .....	18	Intérêt obligataire .....	18	47,966	77,080	5,312,7
Bank Interest .....	19	Intérêt bancaire .....	19	229,313	340,531	1,769,2
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	11,366	39,328	5,635,8
Income from Trusts .....	21	Revenu de fiducie .....	21	4,607	4,938	523,8
Annuity Income .....	22	Revenu de rentes .....	22	6,706	34,176	415,0
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	10,743	9,133	609,2
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	4,427	13,355	143,1
Net Rental Income .....	25	Revenu net de location .....	25	57,222	53,584	48,721
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	42,739	118,124	215,9
Miscellaneous Income .....	27	Revenus divers .....	27	52,207	129,900	142,8
Total Income Assessed .....	28	Revenu total établi .....	28	520,979	7,059,981	90,762
Personal Exemptions .....		Exemptions personnelles .....				213,3
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	516,330	2,043,763	20,529,4
Age Exemption .....	30	Exemption en raison d'âge .....	30	19,907	49,368	
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	116,596	345,268	4,108,6
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	155,132	236,654	415,762
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,535	2,316	63,206
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	516,330	2,677,369	50,483
Deductions .....		Déductions .....				918
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	423,684	127,961	1,11
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	104,127	16,751	5,370,8
Registered Pension Plan .....		Cotisations à un régime enregistré .....				
Contributions .....	37	de pensions .....	37	14,966	16,569	
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	97,815	245,871	14,55
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	9,936	9,365	319,96
Interest, Dividends and Capital Gains .....		Déduction pour intérêts, dividendes .....				
Deduction .....	40	et gains en capital .....	40	241,901	150,208	10,96
Pension Income .....		Déduction relative au revenu .....				
Deduction .....	41	de pensions .....	41	10,267	9,085	964,431
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	33,535	6,161	859,80
Education Deduction .....	43	Déduction relative aux études .....	43	18,248	6,999	166,57
Tuition Fees .....	44	Frais de scolarité .....	44	14,290	8,558	40,586
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	13,704	18,674	4,31
Carrying Charges .....	46	Frais financiers .....	46	33,903	69,147	10,26
General Expense Allowance .....	47	Déduction générale pour frais .....	47	130,812	52,794	34,07
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	3,921	11,779	5,14
Disability Deduction .....	49	Déduction pour invalidité .....	49	1,155	2,939	322,361
Medical Claims .....	50	Frais médicaux .....	50	25,917	14,209	74,73
Charitable Donations .....	51	Dons de charité .....	51	97,651	60,873	13,72
Eligible Deductions Transferred .....		Déductions admissibles transférées .....				37,13
from Spouse .....	52	d'un conjoint à l'autre .....	52	18,013	16,906	148,85
Other Deductions .....	53	Autres déductions .....	53	35,845	186,518	270,38
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	477,641	1,031,368	81,50
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	1,362	58,825	306,76
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	956	19,907	2,717,128
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	388,826	3,853,360	365,02
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	289,721	611,547	85,478
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	226,355	654,621	
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	309,044	866,169	1,794,21
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	387,378	691,495	789,874
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	956	9,628	42,118
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	24,380	28,358	1,158,962
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	78,023	48,300	88,408

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Property Owners propriétaires d'immeubles		TOTAL INVESTMENT TOTAL, PLACEMENTS		PENSIONERS RETRAITÉS		Unclassified Non classés		GRAND TOTAL TOTAL GLOBAL		P O S T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
74,389		633,316		553,067		477,545		10,650,238		1
59,932		542,406		632,511		1,380,608		4,901,943		2
134,321		1,175,722		1,185,578		1,858,153		15,552,181		3
	\$		\$		\$		\$		\$	
54,984	655,285	255,213	2,338,343	124,321	401,192	574,973	1,595,028	11,453,278	203,282,030	4
3,275	33,391	9,267	78,362	3,160	12,130	9,232	19,301	347,405	4,168,501	5
2,670	7,967	8,652	20,050	7,885	23,419	18,781	15,055	446,341	804,251	6
24,926	16,939	82,823	50,799	45,674	22,885	411,451	264,156	3,730,281	2,334,922	7
15,099	54,726	50,514	156,423	60,148	241,471	715,020	3,726,821	3,011,188	9,240,831	8
26,632	81,506	431,060	1,323,967	894,674	2,780,768	13,011	30,047	1,472,510	4,500,153	9
26,784	68,194	317,272	756,236	947,183	2,913,890	41,242	113,213	1,596,311	4,488,678	10
8,118	31,054	140,261	615,856	728,236	5,384,136	23,106	91,413	1,063,666	6,894,411	11
10,470	2,995-	37,391	25,590-	15,870	3,164	17,346	15,516-	839,093	4,019,191	12
3,431	68,169	13,501	134,180	5,994	23,388	4,869	5,853	263,793	7,128,694	13
1,748	4,597	9,393	20,509	4,364	4,644	5,223	5,220	105,084	602,605	14
3,094	5,486-	30,495	34,054-	12,521	12,205-	4,137	9,661-	435,700	2,024,237	15
140	949	752	799	901	162	6,355	6,243	50,892	318,883	16
17,790	105,814	314,342	5,418,571	100,866	145,973	17,364	28,850	1,111,658	7,146,677	17
28,783	58,729	515,733	1,828,018	305,407	475,329	57,881	53,297	2,390,217	3,748,603	18
95,607	231,577	1,058,348	5,867,434	892,875	1,668,654	235,920	204,610	6,641,770	12,288,435	19
9,317	37,138	104,471	560,957	28,354	50,195	3,557	6,887	228,987	844,712	20
2,021	3,903	72,663	418,989	18,557	17,193	3,826	4,255	215,385	549,456	21
6,108	34,091	134,076	643,304	93,553	167,496	3,280	8,329	294,404	1,051,342	22
5,039	10,537	76,094	153,659	40,419	6,613	7,360	3,932	328,465	269,825	23
3,792	9,826	52,513	225,813	15,078	12,587	2,636	4,507	159,288	331,007	24
125,254	635,731	201,195	778,580	70,387	53,836	16,849	2,775-	830,010	710,577	25
25,659	135,791	303,231	1,262,367	138,788	67,906	20,112	11,096	1,102,107	1,981,669	26
19,826	55,665	110,588	269,014	209,579	417,725	296,433	1,835,744	2,000,293	4,946,601	27
133,998	2,333,095	1,174,915	22,862,584	1,185,554	14,882,553	1,122,033	8,005,904	14,814,075	283,676,292	28
134,105	530,731	1,173,469	4,639,355	1,185,523	4,693,095	1,855,407	7,335,883	15,537,975	61,450,751	29
27,679	68,642	443,441	1,099,294	904,760	2,243,311	15,944	39,457	1,511,416	3,747,048	30
21,511	61,710	84,717	220,390	235,110	538,270	223,777	720,512	2,866,264	8,470,272	31
24,184	38,342	74,667	110,133	47,115	60,320	299,894	402,420	3,468,121	4,953,311	32
465	780	1,383	1,899	215	252	1,779	2,545	49,453	75,821	33
134,105	700,204	1,173,469	6,071,072	1,185,523	7,535,249	1,855,407	8,500,816	15,537,975	78,697,202	34
48,350	8,398	172,422	26,419	35,521	2,490	333,051	13,790	10,955,672	2,585,584	35
33,138	6,281	126,316	17,029	40,833	3,155	523,900	30,618	10,567,943	3,264,150	36
7,170	8,631	21,785	23,188	32,729	24,432	37,290	15,073	3,471,281	4,249,912	37
23,381	66,140	120,275	386,104	96,455	360,709	42,594	80,427	2,645,080	5,791,294	38
127	125	11,430	11,089	2,205	1,976	15,587	14,399	561,264	518,465	39
99,818	77,556	1,064,249	937,356	901,920	744,642	250,751	137,153	7,256,508	4,627,464	40
9,734	8,659	195,676	175,232	713,983	691,819	22,481	20,494	1,101,166	1,041,613	41
13,416	2,684	54,002	6,996	72,082	3,650	140,596	11,991	4,433,643	1,058,331	42
7,161	3,178	34,613	13,446	13,329	4,974	57,436	21,774	808,169	283,738	43
4,453	2,797	38,249	36,870	5,651	2,834	81,133	61,755	1,080,032	644,984	44
1,908	3,048	5,490	8,191			25,495	21,938	501,762	746,269	45
22,694	45,438	345,055	375,039	250,411	25,432	36,258	15,256	1,888,443	1,157,485	46
54,703	24,098	250,130	98,834	120,246	39,392	571,702	208,125	11,371,749	5,395,532	47
2,215	9,298	6,453	23,025	2,762	5,584	8,876	10,532	323,553	1,101,284	48
814	2,022	15,847	39,157	18,941	46,944	3,101	7,625	59,116	146,732	49
9,574	10,287	77,906	159,142	63,610	70,349	30,587	15,163	532,370	486,306	50
36,487	26,955	354,053	297,337	413,799	199,175	83,243	23,640	3,984,548	1,826,887	51
7,020	9,015	51,341	90,520	178,176	332,652	11,724	13,878	555,406	699,823	52
10,033	76,929	60,595	383,695	44,433	81,806	74,777	121,348	1,045,774	3,957,198	53
119,782	391,541	1,111,684	3,108,669	1,037,165	2,642,018	751,255	844,978	14,140,790	39,583,049	54
1,167	48,886	8,802	413,906	66	963	545	33,564	30,600	1,400,114	55
1,098	17,858	6,447	103,336	1,220	10,703	988	12,174	18,382	266,546	56
92,157	1,371,005	793,298	14,592,115	767,752	5,563,186	629,060	3,272,400	11,990,140	174,824,392	57
71,424	262,569	604,680	2,056,781	511,192	751,336	429,683	409,775	10,355,036	30,150,540	58
47,142	85,673	501,344	875,547	427,642	339,440	337,584	184,210	7,933,835	12,466,924	59
74,389	348,242	633,315	2,932,327	553,067	1,090,776	477,545	593,985	10,650,236	42,617,467	60
91,059	266,255	743,033	2,080,351	759,970	913,198	628,070	511,059	11,921,620	32,391,689	61
1,099	8,276	6,465	50,394	1,220	5,157	989	6,010	18,403	129,979	62
16,195	23,083	293,742	1,182,045	87,289	30,570	15,000	6,327	1,041,651	1,558,111	63
18,740	11,530	172,139	99,938	26,274	14,047	1,032,300	674,504	2,542,316	1,494,307	64

TABLE 3A

## TAXABLE RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Employees of Businesses Employés d'entreprises		Employees of Institutions Employés d'institutions	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	5,457,770	778,871	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	5,457,770	778,871	
Sources of Income		Sources de revenu				
Wages and Salaries .....	4	Salaires et traitements .....	4	5,427,136	117,391,860	\$ 16,006,2
Commissions from Employment .....	5	Commissions d'emploi .....	5	260,806	3,761,343	18,0
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	214,986	267,210	69,1
Family Allowance .....	7	Allocations familiales .....	7	1,714,783	1,066,584	113,9
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	1,320,655	3,235,508	260,5
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	45,510	120,475	23,8
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	107,831	275,702	64,7
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	79,083	335,361	69,4
Net Business Income .....	12	Revenu net d'entreprise .....	12	130,115	122,064	8,5
Net Professional Income .....	13	Revenu net de profession libérale .....	13	29,093	75,917	48,6
Net Commission Income .....	14	Revenu net de commissions .....	14	28,842	37,590	1,6
Net Farming Income .....	15	Revenu net d'agriculture .....	15	55,080	113,383	10,7
Net Fishing Income .....	16	Revenu net de pêche .....	16	3,766	1,747	78
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	391,979	934,384	43,6
Bond Interest .....	18	Intérêt obligataire .....	18	706,369	632,760	127,0
Bank Interest .....	19	Intérêt bancaire .....	19	2,185,768	2,080,216	325,4
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	40,444	99,321	11,4
Income from Trusts .....	21	Revenu de fiducie .....	21	52,303	36,660	6,2
Annuity Income .....	22	Revenu de rentes .....	22	25,021	86,397	8,0
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	95,854	47,253	2,0
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	47,341	45,269	5,3
Net Rental Income .....	25	Revenu net de location .....	25	275,902	32,898	32,2
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	303,480	202,192	6,5
Miscellaneous Income .....	27	Revenus divers .....	27	717,985	1,276,560	39,232
Total Income Assessed .....	28	Revenu total établi .....	28	5,457,770	131,741,960	212,1
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	5,456,474	21,589,124	3,079,3
Age Exemption .....	30	Exemption en raison d'âge .....	30	50,102	124,087	24,12
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	1,244,268	3,719,312	372,07
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	1,661,166	2,356,785	241,12
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	31,141	48,162	6,64
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	5,456,474	27,837,471	3,723,32
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	5,398,116	1,381,078	204,67
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	5,132,428	1,871,212	295,15
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	1,212,432	975,409	473,010
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	1,317,042	2,866,776	501,56
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	296,246	270,830	350,07
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	2,482,605	1,379,362	44,54
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	76,348	69,504	229,72
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	1,770,652	435,465	14,35
Education Deduction .....	43	Déduction relative aux études .....	43	275,879	95,013	134,11
Tuition Fees .....	44	Frais de scolarité .....	44	289,426	129,474	21,95
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	210,877	326,074	90,367
Carrying Charges .....	46	Frais financiers .....	46	650,587	383,152	37,62
General Expense Allowance .....	47	Déduction générale pour frais .....	47	5,393,871	2,695,588	106,508
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	218,954	876,927	96,725
Disability Deduction .....	49	Déduction pour invalidité .....	49	9,378	23,500	389,016
Medical Claims .....	50	Frais médicaux .....	50	163,342	106,877	13,475
Charitable Donations .....	51	Dons de charité .....	51	1,561,718	579,431	5,341
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	161,307	126,846	22,353
Other Deductions .....	53	Autres déductions .....	53	458,980	1,252,336	123,847
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	5,457,536	15,844,852	15,867
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	10,204	616,034	147,465
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	5,120	74,632	2,678,826
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	5,457,770	87,518,238	778,871
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	5,374,503	15,634,663	11,000,086
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	4,074,282	6,517,514	769,347
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	5,457,769	22,152,176	535,041
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	5,457,744	16,681,526	778,871
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	5,121	36,982	1,998,884
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	386,521	210,821	178
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	467,657	232,094	35,648

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Teachers & Professors <i>Instituteurs et professeurs</i>		Fed. Government Employees <i>Employés du gouvernement fédéral</i>		Prov. Government Employees <i>Employés de gouvernements provinciaux</i>		Mun. Government Employees <i>Employés de gouvernements municipaux</i>		Armed Forces <i>Forces armées</i>		P O S T E M E ▼
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
249,512		297,943		356,876		493,855		82,247		1
249,512		297,943		356,876		493,855		82,247		2
										3
	\$		\$		\$		\$		\$	
249,512	8,431,490	297,943	8,334,305	356,876	8,960,522	493,792	12,582,432	82,247	2,198,268	4
510	1,059		618		1,882		3,779		293	5
3,710	5,576		2,451		3,102		14,543		130	6
96,187	62,915	102,085	60,740	121,803	75,046	172,274	105,685	33,703	20,982	7
25,123	69,136	38,291	106,667	58,580	184,131	78,689	188,807	4,297	9,967	8
754	1,855		1,493		2,773		3,149		6,735	9
4,017	10,892		5,498		12,307		20,184		187	10
4,166	24,935	15,303	101,653	9,108	47,726	10,417	49,476	1,380	5,651	11
10,375	16,412		5,986		7,628		1,184		1,035	12
12,685	21,599	2,783	4,928	4,284	9,850	4,048	3,622	423	2,956	13
711	1,046		302		726		1,875		81	14
4,448	8,209	3,515	9,432	6,233	15,384	7,994	22,630	110	171	15
18	16		160		446		376		63	16
29,012	38,164		17,631		21,014		20,605		24,977	17
55,588	62,633	68,467	54,984	73,795	58,671	89,039	71,820	16,953	7,321	18
157,737	157,923	135,088	117,991	158,472	140,226	229,638	217,886	23,548	11,388	19
3,228	6,387		2,170		2,340		5,041		4,995	20
4,040	3,940		2,728		4,293		2,353		5,987	21
1,810	3,722		1,520		3,247		4,511		1,671	22
8,130	2,100		5,087		491		5,894		9,873	23
4,654	2,583		1,716		1,003		2,204		2,527	24
19,132	24,405	15,079	8,430	20,392	8,919	30,593	11,251	2,827	2,931	25
25,886	12,392	20,930	7,218	22,035	7,869	27,381	15,287	3,024	122	26
37,936	64,353	41,657	81,585	42,324	76,038	66,348	113,076	5,227	10,634	27
249,512	8,935,687	297,943	8,896,705	356,876	9,600,520	493,855	13,396,787	82,247	2,264,188	28
249,330	986,805	297,943	1,179,093	356,867	1,412,498	493,855	1,955,424	82,247	325,409	29
816	2,003		1,725		4,278		5,791		3,783	30
54,138	160,803	74,132	226,398	87,631	266,183	118,377	353,799	28,845	88,604	31
95,499	146,571	99,678	139,497	118,102	168,095	168,146	237,338	34,743	48,494	32
674	818		1,273		1,831		1,490		2,255	33
249,330	1,297,001	297,943	1,551,097	356,867	1,854,464	493,855	2,558,198	82,247	462,641	34
248,723	79,939	297,069	90,902	355,144	104,535	491,491	143,903	82,246	25,194	35
248,505	116,516	295,947	132,145	349,599	148,971	491,211	209,704	82,246	37,508	36
233,489	486,319	271,236	478,305	296,608	422,123	403,258	624,019	79,488	131,439	37
107,222	138,443	74,026	109,165	93,250	134,775	125,788	178,187	16,064	14,102	38
16,828	16,036	21,101	20,477	23,554	22,194	22,613	21,370	12,019	10,767	39
171,205	103,686	161,766	87,111	189,372	102,309	263,085	146,470	33,012	13,888	40
3,826	3,549		13,733		13,255		8,043		7,528	41
235,004	91,555	235,766	54,166	306,073	76,730	406,481	114,607	9,115	1,246	42
32,944	10,548		21,692		7,948		25,037		9,133	43
48,158	18,031		23,718		10,022		29,577		10,691	44
20,443	36,486		17,730		27,921		22,406		35,300	45
59,458	23,019		60,322		14,583		68,504		18,909	46
249,473	124,706	297,439	148,696	356,695	178,297	493,617	246,739	82,244	41,122	47
4,429	6,571		1,556		2,474		3,403		5,747	48
535	1,327		689		1,709		827		1,932	49
10,038	9,612		13,841		11,700		11,740		8,760	50
135,187	81,115	153,992	48,522	160,256	52,450	199,694	66,365	31,196	4,644	51
10,884	6,907		9,788		8,303		11,608		8,807	52
26,067	99,983	24,360	83,183	27,694	76,619	36,854	107,273	7,347	21,080	53
249,512	1,454,347	297,943	1,350,586	356,876	1,425,811	493,855	1,993,916	82,247	313,449	54
184	2,174		142		1,413		343		2,741	55
280	1,250		145		1,938		307		916	56
249,512	6,183,414	297,943	5,995,543	356,876	6,318,419	493,855	8,843,835	82,247	1,487,753	57
248,521	1,184,065	296,134	1,103,079	353,870	1,115,177	490,825	1,551,775	82,034	270,601	58
199,259	498,289	226,779	456,887	272,325	452,838	355,542	585,128	64,177	113,133	59
249,512	1,682,353	297,943	1,559,965	356,876	1,568,015	493,855	2,136,902	82,247	383,735	60
249,512	1,235,089	297,943	1,162,383	356,876	1,194,766	493,855	1,665,261	82,247	278,901	61
280	612		145		962		307		448	62
28,759	8,600		17,470		4,763		21,512		4,670	63
14,986	6,077		22,533		9,992		33,410		15,953	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Fed. Crown Corporation Employees Employés des sociétés de la Couronne fédérale		Prov. Crown Corporation Employees Employés des sociétés de la Couronne provinciale	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	196,254	149,004	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	196,254	149,004	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	196,254	5,754,895	149,004
Commissions from Employment .....	5	Commissions d'emploi .....	5	396	2,318	420
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	8,393	12,038	2,939
Family Allowance .....	7	Allocations familiales .....	7	75,086	46,287	64,053
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	21,364	60,114	19,808
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	920	1,222	279
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	2,843	7,054	1,419
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	3,868	19,565	2,677
Net Business Income .....	12	Revenu net d'entreprise .....	12	5,275	5,720	3,781
Net Professional Income .....	13	Revenu net de profession libérale .....	13	1,229	679	780
Net Commission Income .....	14	Revenu net de commissions .....	14	160	28	220
Net Farming Income .....	15	Revenu net d'agriculture .....	15	2,448	5,106	2,774
Net Fishing Income .....	16	Revenu net de pêche .....	16	170	16	
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	10,486	11,348	8,582
Bond Interest .....	18	Intérêt obligataire .....	18	49,053	37,620	32,286
Bank Interest .....	19	Intérêt bancaire .....	19	88,246	83,799	70,838
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	1,100	1,962	407
Income from Trusts .....	21	Revenu de fiducie .....	21	1,528	680	1,272
Annuity Income .....	22	Revenu de rentes .....	22	794	2,718	451
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	3,580	479	2,920
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,180	438	963
Net Rental Income .....	25	Revenu net de location .....	25	13,140	2,527	8,359
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	13,545	4,003	9,047
Miscellaneous Income .....	27	Revenus divers .....	27	34,109	47,043	20,604
Total Income Assessed .....	28	Revenu total établi .....	28	196,254	6,080,893	149,004
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	196,252	777,111	149,003
Age Exemption .....	30	Exemption en raison d'âge .....	30	1,012	2,510	294
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	61,371	186,154	48,915
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	75,856	109,921	63,005
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,027	1,471	960
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	196,252	1,077,166	149,003
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	195,105	61,461	148,734
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	195,744	89,427	148,963
Registered Pension Plan		Cotisations à un régime enregistré				
Contributions .....	37	de pensions .....	37	163,621	267,093	122,820
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	55,352	89,873	41,074
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	12,229	11,289	10,090
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction .....	40	et gains en capital .....	40	107,592	59,956	83,077
Pension Income		Déduction relative au revenu				
Deduction .....	41	de pensions .....	41	3,532	3,388	2,470
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	151,345	45,511	123,491
Education Deduction .....	43	Déduction relative aux études .....	43	12,718	4,860	9,055
Tuition Fees .....	44	Frais de scolarité .....	44	9,997	3,839	8,959
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	7,566	11,808	5,499
Carrying Charges .....	46	Frais financiers .....	46	40,253	11,365	34,384
General Expense Allowance .....	47	Déduction générale pour frais .....	47	195,994	97,988	149,004
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	17,025	33,550	2,540
Disability Deduction .....	49	Déduction pour invalidité .....	49	524	1,443	397
Medical Claims .....	50	Frais médicaux .....	50	5,561	4,287	2,504
Charitable Donations .....	51	Dons de charité .....	51	95,211	28,464	67,129
Eligible Deductions Transferred		Déductions admissibles transférées				
from Spouse .....	52	d'un conjoint à l'autre .....	52	8,888	7,246	6,439
Other Deductions .....	53	Autres déductions .....	53	20,812	73,951	14,497
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	196,128	906,798	149,004
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	162	1,819	183
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	106	1,376	25
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	196,254	4,096,488	149,004
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	195,481	748,982	148,158
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	141,607	289,460	110,860
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	196,254	1,038,442	149,004
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	196,254	794,633	149,004
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	106	687	25
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	10,292	2,567	8,340
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	10,653	4,925	7,050

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Unclassified Employees <i>Employés non classés</i>		TOTAL EMPLOYEES <i>TOTAL, EMPLOYÉS</i>		TOTAL FARMERS <i>TOTAL, AGRICULTEURS</i>		TOTAL FISHERMEN <i>TOTAL, PÊCHEURS</i>		Self Employed Accountants <i>Comptables indépendants</i>		P O S T E M E ▼
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
298,246		8,360,578		138,682		28,169		10,425		1
298,246		8,360,578		138,682		28,169		10,425		2
										3
	\$		\$		\$		\$		\$	
291,397	4,653,858	8,322,968	188,931,775	36,400	393,073	6,655	20,457	2,020	19,196	4
3,624	36,047	271,786	3,828,255	786	10,567					5
21,816	226,438	294,885	609,212	977	1,219	339	176	69	20	6
62,252	37,590	2,636,283	1,629,552	47,705	36,593	12,503	9,662	5,271	4,055	7
73,323	191,779	1,756,442	4,359,763	7,165	26,137	25,875	124,908	226	566	8
3,189	8,388	66,248	170,170	19,572	59,248	391	1,199	633	1,821	9
15,172	56,092	180,069	476,883	19,940	57,476	566	1,299	728	2,642	10
4,143	17,287	146,675	688,644	3,064	15,043	182	1,256	140	196	11
7,526	322	202,688	188,394	5,877	25,832	424	1,257	1,097	5,298	12
3,870	10,979	73,056	181,555	627	11,525	17	170	10,425	531,655	13
1,568	2,362	35,521	45,525	1,200	5,741	20	25	230	287	14
3,618	8,051	90,963	199,486	138,124	2,028,670	293	477	324	884	15
317	259	5,197	1,273	131	713	28,115	290,985			16
15,395	54,560	558,291	1,161,428	15,774	36,510	546	2,288	4,145	15,643	17
39,072	41,146	1,277,993	1,117,694	25,320	61,779	662	806	2,866	5,683	18
127,606	126,396	3,535,523	3,320,339	108,421	398,226	9,603	12,580	7,200	15,643	19
2,564	4,661	63,092	141,202	5,905	19,779	70	266	577	1,472	20
2,792	2,549	83,854	59,935	5,920	25,718			399	207	21
1,907	5,657	38,851	120,860	8,400	33,929	149	723	652	2,555	22
5,332	1,907	150,775	56,744	10,949	22,996	509	402	757	1,313	23
3,081	3,242	69,329	59,776	2,190	2,327	98	47	670	1,773	24
11,144	2,310	428,770	108,990	9,501	20,872	490	428	1,677	660	25
15,182	9,001	479,742	272,505	35,952	118,519	990	1,490	3,792	5,227	26
29,092	57,535	1,100,975	1,972,486	15,814	45,232	5,612	5,423	1,983	7,921	27
298,246	5,537,689	8,360,578	208,708,704	138,682	3,457,723	28,169	475,385	10,425	611,027	28
297,860	1,176,989	8,358,493	33,071,720	138,509	548,469	28,168	111,520	10,411	41,216	29
3,712	9,206	73,525	182,117	20,267	50,262	391	955	655	1,624	30
41,390	121,948	1,881,492	5,645,941	38,158	108,111	7,514	22,124	2,512	7,447	31
57,406	79,675	2,547,518	3,618,043	50,164	84,537	12,255	19,370	5,579	9,914	32
357	426	42,262	65,276	109	188	80	85			33
297,860	1,388,244	8,358,493	42,583,096	138,509	791,568	28,168	154,054	10,411	60,203	34
273,887	57,789	8,260,456	2,196,046	113,894	47,556	24,905	7,117	9,832	5,741	35
239,449	71,661	7,954,380	3,039,355	26,205	6,006	27,203	4,059	993	189	36
35,778	41,047	3,291,740	4,121,768	5,615	5,363	220	152	309	909	37
65,229	159,018	2,096,062	4,101,904	39,624	148,229	3,055	7,054	6,920	31,761	38
18,444	17,231	481,054	444,199	3,558	3,505	473	403	343	343	39
140,140	81,216	4,043,578	2,248,654	113,570	88,943	9,749	5,716	7,698	5,989	40
4,228	3,833	138,679	127,335	6,878	6,208	182	182	450	385	41
62,099	14,004	3,847,313	1,001,030	7,798	1,411	1,917	284	894	238	42
16,860	5,001	494,480	171,309	8,844	3,122	694	198	1,774	780	43
27,268	13,451	576,194	245,114	2,541	1,366	228	84	592	241	44
17,281	26,482	394,878	618,968	852	1,282	433	634	480	739	45
27,433	13,253	1,124,230	513,076	13,255	5,787	1,091	472	5,359	10,828	46
292,603	145,065	8,289,185	4,141,694	34,948	14,620	6,792	2,042	1,967	831	47
10,130	19,971	282,023	976,246	922	3,415	80	121	30	46	48
1,448	3,591	17,277	42,963	463	1,148					49
17,632	9,961	276,304	187,652	8,516	4,703	666	273	824	1,178	50
68,096	26,177	2,747,360	1,031,324	72,967	62,190	7,280	2,476	7,520	11,503	51
5,691	4,486	251,431	199,266	14,663	16,087	612	598	990	622	52
16,703	67,908	687,734	1,973,547	8,122	34,499	3,421	4,376	3,042	33,794	53
296,846	781,144	8,358,818	27,381,449	137,711	455,442	28,128	36,251	10,417	106,122	54
447	23,819	12,280	654,350	404	13,288	24	162	437	9,896	55
496	4,875	6,754	89,074	299	4,901	19	233	164	1,939	56
298,246	3,349,344	8,360,578	138,178,860	138,670	2,202,448	28,169	285,151	10,425	436,745	57
287,946	534,837	8,246,819	24,612,623	104,333	280,100	22,160	37,720	10,182	98,539	58
201,687	201,494	6,181,559	10,043,685	122,464	191,059	26,181	25,591	7,736	36,449	59
298,246	736,331	8,360,577	34,656,308	138,682	471,159	28,169	63,311	10,425	134,988	60
298,246	593,266	8,360,552	26,278,381	138,557	422,724	28,167	50,406	10,425	97,307	61
496	2,331	6,755	43,772	300	2,351	19	125	164	909	62
15,152	12,016	550,948	261,837	14,423	7,721	460	487	3,904	3,403	63
35,733	19,706	752,829	370,088	6,688	4,290	1,591	1,171	89	43	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	Self Employed Medical Doctors and Surgeons <i>Médecins et chirurgiens indépendants</i>		Self Employed Dentists <i>Dentistes indépendants</i>	
			Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	32,529	8,764	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	32,529	8,764	
Sources of Income .....		Sources de revenu .....		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	8,503	150,920	1,379
Commissions from Employment .....	5	Commissions d'emploi .....	5	28	540	10,241
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	890	1,228	42
Family Allowance .....	7	Allocations familiales .....	7	16,071	12,092	3,865
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	50	103	2,739
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	2,149	6,283	430
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	2,067	7,809	1,141
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	685	5,868	1,399
Net Business Income .....	12	Revenu net d'entreprise .....	12	3,644	36,491	536
Net Professional Income .....	13	Revenu net de profession libérale .....	13	32,529	2,805,449	979
Net Commission Income .....	14	Revenu net de commissions .....	14	100	61	16,502
Net Farming Income .....	15	Revenu net d'agriculture .....	15	1,143	17,869	632,304
Net Fishing Income .....	16	Revenu net de pêche .....	16			36
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	13,073	58,716	29
Bond Interest .....	18	Intérêt obligataire .....	18	7,549	21,948	922
Bank Interest .....	19	Intérêt bancaire .....	19	27,372	71,133	260
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	1,024	2,595	1,754
Income from Trusts .....	21	Revenu de fiducie .....	21	9,528	1,862	1,938
Annuity Income .....	22	Revenu de rentes .....	22	2,085	11,531	7,179
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	2,677	751	15,386
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	2,551	3,409	1,288
Net Rental Income .....	25	Revenu net de location .....	25	5,160	12,111	258
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	10,922	18,298	1,616
Miscellaneous Income .....	27	Revenus divers .....	27	7,464	23,999	896
Total Income Assessed .....	28	Revenu total établi .....	28	32,529	3,138,114	607
Personal Exemptions .....		Exemptions personnelles .....				1,008
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	32,512	128,493	8,762
Age Exemption .....	30	Exemption en raison d'âge .....	30	2,200	5,455	34,689
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	5,736	16,378	440
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	18,006	32,401	913
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	445	685	2,656
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	32,512	183,411	70
Deductions .....		Déductions .....				143
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	30,790	19,079	45,939
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	5,413	1,711	8,435
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	2,538	7,325	104
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	26,740	141,471	140
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	1,964	1,961	506
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	28,489	23,084	7,212
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	1,541	1,448	5,733
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	3,145	1,694	190
Education Deduction .....	43	Déduction relative aux études .....	43	4,715	2,414	187
Tuition Fees .....	44	Frais de scolarité .....	44	1,743	725	511
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	1,425	5,298	253
Carrying Charges .....	46	Frais financiers .....	46	15,427	33,061	568
General Expense Allowance .....	47	Déduction générale pour frais .....	47	8,635	3,407	391
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	34	294	318
Disability Deduction .....	49	Déduction pour invalidité .....	49	77	191	555
Medical Claims .....	50	Frais médicaux .....	50	1,068	3,036	184
Charitable Donations .....	51	Dons de charité .....	51	23,520	44,543	9,285
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	2,206	2,147	515
Other Deductions .....	53	Autres déductions .....	53	11,595	202,647	30
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	32,522	495,536	37
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	3,981	118,319	684
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	367	4,626	80
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	32,529	2,345,474	18,392
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	32,381	646,848	770
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	23,506	255,710	684
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	32,529	902,558	8,764
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	32,529	611,077	491,237
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	367	2,288	8,747
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	11,585	11,422	6,395
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	86	23	51,802

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Self Employed Lawyers & Notaries <i>Avocats et notaires indépendants</i>		Self Employed Engineers and Architects <i>Ingénieurs et architectes indépendants</i>		Self Employed Entertainers and Artists <i>Artistes, athlètes, etc. indépendants</i>		Other Self-Employed Professionals <i>Autres membres de prof. libérales indépendants</i>		TOTAL SELF-EMPLOYED PROFESSIONALS <i>TOTAL, MEMBRES DE PROF. LIBÉRALES INDÉPENDANTS</i>		P O S T E M E
Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>	
19,251		3,630		10,431		40,879		125,909		1
19,251		3,630		10,431		40,879		125,909		2
										3
	\$		\$		\$		\$		\$	
3,641	38,844	910	9,595	3,406	24,167	11,318	89,773	31,177	342,737	4
28	1,265	63	31	189	1,295	424	4,452	732	7,584	5
98	385			14	11	185	935	1,298	2,616	6
8,883	6,350	1,415	802	1,438	901	11,239	7,983	48,182	34,923	7
88	218	340	1,102	786	1,791	2,135	5,420	3,618	9,201	8
735	2,280	182	550	284	890	2,521	7,676	6,938	20,640	9
702	2,791	161	574	286	820	2,575	8,633	6,875	24,669	10
274	2,358	240	2,137	227	2,640	2,223	16,916	3,809	30,652	11
1,966	13,326	96	1,094	458	21	1,829	9,097	10,069	81,835	12
19,242	1,169,409	3,619	135,525	10,426	162,484	40,879	1,009,990	125,884	6,446,816	13
153	80	63	149	162	66	196	475	940	1,146	14
488	1,161	11	40	48	215	1,121	6,706	3,397	27,722	15
						26	143	31	133	16
6,870	35,762	1,116	5,905	1,064	1,116	7,139	26,580	36,760	161,266	17
3,424	7,130	920	2,076	1,170	2,220	7,378	11,105	25,245	57,342	18
12,785	30,225	2,779	5,465	5,158	7,236	23,621	34,338	85,704	179,425	19
944	3,718	88	174	270	444	1,219	3,882	4,455	13,573	20
784	1,689	100	238	215	24	805	628	12,212	4,906	21
660	4,582	200	1,376	240	1,764	1,237	6,577	5,461	30,000	22
1,369	2,349	276	226	261	84	1,161	1,839	7,172	7,458	23
812	1,977	270	257	208	256	1,152	1,193	6,272	9,872	24
3,349	3,110	476	823	475	341	3,498	4,758	16,252	33,370	25
5,128	13,212	906	2,128	880	554	5,667	7,407	30,297	51,303	26
3,337	13,910	591	1,850	1,394	4,097	5,669	21,020	21,839	78,746	27
19,251	1,320,934	3,630	168,283	10,431	212,282	40,879	1,246,402	125,909	7,372,076	28
19,248	76,213	3,629	14,352	10,333	40,744	40,775	160,955	125,670	496,663	29
735	1,823	211	523	319	791	2,567	6,365	7,125	17,667	30
4,256	12,364	910	2,679	989	2,944	5,939	16,827	21,255	61,296	31
9,652	15,572	1,599	2,389	1,481	1,934	11,598	17,974	52,399	87,547	32
36	49			45	61	11	16	611	956	33
19,248	106,021	3,629	19,943	10,333	46,474	40,775	202,137	125,670	664,129	34
18,446	11,375	3,517	1,938	9,957	3,445	36,583	17,065	117,560	64,134	35
1,078	195	650	89	3,244	579	7,862	1,024	20,033	3,892	36
380	1,130	150	131	846	1,224	1,520	1,905	5,877	13,129	37
13,240	63,437	2,389	10,178	4,453	9,494	17,803	68,691	78,757	361,803	38
1,660	1,589	134	134	1,226	1,207	2,799	2,746	8,735	8,590	39
13,929	10,182	2,913	2,287	5,423	3,209	25,229	17,176	90,802	67,660	40
387	382	250	250	275	240	2,088	1,973	5,180	4,865	41
1,245	652	521	141	2,919	789	4,595	860	13,830	4,627	42
1,697	768	320	125	513	139	2,444	914	12,600	5,708	43
704	292	209	71	757	370	3,181	1,874	7,577	3,892	44
552	1,270	210	330	440	428	2,428	4,050	5,723	12,667	45
7,822	27,450	1,449	1,917	1,004	1,136	9,304	15,534	43,899	99,209	46
3,334	1,257	958	394	3,347	1,432	11,326	4,701	30,803	12,537	47
		63	4	80	333	122	184	356	900	48
		12	30	30	64	43	107	172	427	49
1,005	1,851	361	202	601	382	3,354	3,452	7,309	10,742	50
13,310	18,422	1,976	1,896	3,319	2,229	16,892	11,209	72,154	98,019	51
1,336	913	468	309	237	196	1,805	1,996	7,376	6,658	52
4,514	81,249	674	5,405	642	2,101	6,404	50,876	29,693	426,031	53
19,251	222,432	3,629	25,828	10,345	28,996	40,456	206,337	125,383	1,205,489	54
1,232	43,223	143	7,887	49	1,918	472	21,123	6,998	220,758	55
340	7,632	84	1,789	57	396	260	3,104	1,344	20,256	56
19,251	956,888	3,630	116,413	10,431	135,289	40,879	819,908	125,909	5,301,953	57
19,051	237,841	3,594	27,535	10,080	24,934	39,129	166,131	123,164	1,327,065	58
14,314	95,192	2,439	9,917	7,375	8,753	32,716	70,359	94,481	528,183	59
19,251	333,034	3,630	37,453	10,431	33,688	40,879	236,491	125,909	1,855,251	60
19,232	227,377	3,630	25,685	10,431	27,117	40,876	167,635	125,886	1,276,740	61
340	3,459	84	900	57	206	260	1,524	1,344	9,678	62
5,947	6,261	1,011	882	1,020	250	6,873	5,793	33,420	30,828	63
101	35	63	46	466	191	3,054	1,665	3,883	2,010	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	TOTAL SELF-EMPLOYED SALESMEN TOTAL, VENDEURS INDÉPENDANTS		Forestry Operators Exploitants forestiers	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns . . . . .	1 Nombre de déclarations imposables . . . . .	23,928		5,570	
Number of Non-Taxable Returns . . . . .	2 Nombre de déclarations non imposables . . . . .				
Total Number of Returns . . . . .	3 Nombre total de déclarations . . . . .	23,928		5,570	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries . . . . .	4 Salaires et traitements . . . . .	5,835	31,736	3,409	45,881
Commissions from Employment . . . . .	5 Commissions d'emploi . . . . .	1,690	9,532	54	29
Other Employment Earnings . . . . .	6 Autres revenus d'emploi . . . . .	215	201	99	359
Family Allowance . . . . .	7 Allocations familiales . . . . .	7,964	5,142	3,282	2,955
Unemployment Insurance Benefits . . . . .	8 Prestations d'assurance-chômage . . . . .	2,171	5,352	2,368	9,430
Old Age Security Pension . . . . .	9 Pension de sécurité de la vieillesse . . . . .	1,560	4,635	53	149
CPP or QPP Benefits . . . . .	10 Prestations du RPC ou du RRQ . . . . .	1,730	6,285	115	531
Other Pensions or Superannuation . . . . .	11 Autres pensions ou pensions de retraite . . . . .	1,153	6,980	58	291
Net Business Income . . . . .	12 Revenu net d'entreprise . . . . .	682	1,025	5,497	62,288
Net Professional Income . . . . .	13 Revenu net de profession libérale . . . . .	150	1,091		
Net Commission Income . . . . .	14 Revenu net de commissions . . . . .	23,912	458,732		
Net Farming Income . . . . .	15 Revenu net d'agriculture . . . . .	400	1,134	234	418
Net Fishing Income . . . . .	16 Revenu net de pêche . . . . .			33	176
Taxable Amount of Dividends . . . . .	17 Montant imposable des dividendes . . . . .	2,280	3,993	267	114
Bond Interest . . . . .	18 Intérêt obligataire . . . . .	2,621	4,702	150	577
Bank Interest . . . . .	19 Intérêt bancaire . . . . .	11,691	16,783	2,335	3,244
Mortgage Interest . . . . .	20 Intérêt hypothécaire . . . . .	413	922	210	235
Income from Trusts . . . . .	21 Revenu de fiducie . . . . .	615	314		
Annuity Income . . . . .	22 Revenu de rentes . . . . .	648	1,957		
Other Canadian Investment Income . . . . .	23 Autres placements au Canada . . . . .	359	38	133	70
Foreign Investment Income . . . . .	24 Revenu de placements étrangers . . . . .	640	378		
Net Rental Income . . . . .	25 Revenu net de location . . . . .	2,104	5,251	152	118
Taxable Capital Gains . . . . .	26 Gains en capital imposables . . . . .	2,871	3,535	277	1,388
Miscellaneous Income . . . . .	27 Revenus divers . . . . .	5,534	11,060	959	1,645
Total Income Assessed . . . . .	28 Revenu total établi . . . . .	23,928	565,954	5,570	129,246
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption . . . . .	29 Exemption personnelle de base . . . . .	23,919	94,625	5,565	22,037
Age Exemption . . . . .	30 Exemption en raison d'âge . . . . .	1,581	3,921	53	131
Married or Equivalent Exemption . . . . .	31 Exemption de marié(e) ou l'équivalent . . . . .	5,478	15,100	2,506	8,040
Wholly Dependent Children . . . . .	32 Enfants entièrement à charge . . . . .	8,061	11,544	3,254	5,815
Other Dependents Exemption . . . . .	33 Ex. pour autres personnes à charge . . . . .	30	50		
Total Personal Exemptions . . . . .	34 Total des exemptions personnelles . . . . .	23,919	125,239	5,565	36,024
Deductions	Déductions				
CPP or QPP Contributions . . . . .	35 Cotisations au RPC ou au RRQ . . . . .	22,314	9,927	5,331	1,905
Unemployment Insurance Premiums . . . . .	36 Primes d'assurance-chômage . . . . .	4,839	603	3,042	681
Registered Pension Plan Contributions . . . . .	37 Cotisations à un régime enregistré de pensions . . . . .	851	900	156	223
Registered Retirement Savings Plan . . . . .	38 Régime enregistré d'épargne-retraite . . . . .	10,715	32,909	1,468	3,233
Registered Home Ownership Interest, Dividends and Capital Gains Deduction . . . . .	39 Régime enregistré d'épargne-logement . . . . .	923	866	11	11
Pension Income Deduction . . . . .	40 Déduction pour intérêts, dividendes et gains en capital . . . . .	12,497	7,708	2,437	1,499
Union and Professional Dues . . . . .	41 Déduction relative au revenu de pensions . . . . .	1,130	1,078	58	58
Education Deduction . . . . .	42 Cotisations syndicales et prof. . . . .	1,010	184	1,139	218
Tuition Fees . . . . .	43 Déduction relative aux études . . . . .	1,082	416	116	43
Child Care Expenses . . . . .	44 Frais de scolarité . . . . .	876	299	143	262
Carrying Charges . . . . .	45 Frais de garde d'enfants . . . . .	409	623	16	7
General Expense Allowance . . . . .	46 Frais financiers . . . . .	3,410	2,977	189	75
Other Expenses of Employment . . . . .	47 Déduction générale pour frais . . . . .	6,499	2,551	3,409	1,627
Disability Deduction . . . . .	48 Autres frais découlant d'un emploi . . . . .	317	2,337	238	229
Medical Claims . . . . .	49 Déduction pour invalidité . . . . .			62	154
Charitable Donations . . . . .	50 Frais médicaux . . . . .	2,224	1,484	92	71
Eligible Deductions Transferred from Spouse . . . . .	51 Dons de charité . . . . .	8,215	6,123	1,153	911
Other Deductions . . . . .	52 Déductions admissibles transférées d'un conjoint à l'autre . . . . .	1,754	1,964	156	75
Total Deductions (Item 35-53) . . . . .	53 Autres déductions . . . . .	2,472	13,470	744	1,082
Forward Averaging Income Deduction . . . . .	54 Total des déductions (Postes 35 à 53) . . . . .	23,798	86,419	5,564	12,365
Forward Averaging Withdrawal Amount . . . . .	55 Déduction relative au revenu étalé . . . . .	119	4,299	22	270
Taxable Income Assessed . . . . .	56 Retrait du montant d'étalement . . . . .	10	99		
Net Federal Tax Payable . . . . .	57 Revenu imposable établi . . . . .	23,928	350,093	5,570	80,587
Net Provincial Tax Payable . . . . .	58 Impôt fédéral net à payer . . . . .	23,284	63,593	4,768	11,385
Total Net Tax Payable . . . . .	59 Impôt provincial net à payer . . . . .	16,225	24,589	3,717	5,111
Basic Federal Tax . . . . .	60 Impôt total net à payer . . . . .	23,928	88,181	5,570	16,496
Forward Averaging Tax Credit . . . . .	61 Impôt fédéral de base . . . . .	23,928	68,013	5,570	15,423
Dividend Tax Credit . . . . .	62 Cr. d'impôt pour étalement du revenu . . . . .	10	55		
Child Tax Credit . . . . .	63 Crédit d'impôt pour dividendes . . . . .	2,223	905	254	26
	64 Crédit d'impôt pour enfants . . . . .	1,113	648	34	16

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Manufacturers Fabricants		Proprietors of Construction Businesses Propriétaires, entreprises de construction		Public Utility and Transport Operators Exploitants de services publiques et transport		Wholesale Traders Commerçants de gros		Retail Traders Commerçants de détail		P O S I T I O N N O M B R E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
9,771		58,368		38,752		4,672		81,359		1
9,771		58,368		38,752		4,672		81,359		2
	\$		\$		\$		\$		\$	3
2,822	79,821	15,838	115,954	11,935	105,873	1,130	44,503	22,063	291,217	4
49	7,823	397	2,806	286	1,908	215	5,426	1,194	8,858	5
156	292	441	481	572	1,721	181	1,305	620	785	6
3,291	2,628	27,028	18,193	13,957	9,233	1,479	1,167	30,571	21,366	7
421	1,278	7,445	21,531	3,993	13,571	267	574	4,800	15,363	8
640	2,039	1,080	2,898	1,177	3,416	286	850	4,137	11,994	9
690	2,141	1,467	4,315	1,549	4,314	292	961	5,306	15,694	10
194	2,704	803	2,855	505	1,983	93	3,313	2,251	11,536	11
9,771	92,672	58,314	820,610	38,602	525,515	4,672	34,083	81,247	1,011,283	12
200	22,431	512	4,083	150	6,316	192	10,419	899	8,628	13
		227	192	72	522	235	2,298	810	2,656	14
415	743	2,260	1,200-	1,604	2,826-	84	543	1,694	1,464-	15
40	288	97	181	147	1,377	42	107	95	98	16
1,598	20,039	2,251	5,599	1,758	3,449	977	8,261	6,789	15,230	17
1,838	4,077	4,077	6,240	2,948	4,668	834	1,544	10,232	21,132	18
5,512	13,096	26,118	30,911	16,795	21,840	2,866	6,947	44,892	92,105	19
339	1,013	1,672	3,580	554	1,308	200	1,478	2,368	7,078	20
318	708	470	179	384	212	173	185	687	910	21
447	2,568	466	2,277	413	2,035	300	2,252	1,238	7,321	22
585	375	1,092	626	983	528	178	206	1,813	1,996	23
242	709	63	102	311	146	358	2,452	772	1,066	24
1,282	1,046	7,209	8,890	2,985	754	689	1,027	14,383	22,943	25
2,211	10,273	3,498	5,086	2,347	4,011	1,136	4,631	9,602	25,400	26
1,064	4,628	5,571	9,581	4,560	8,245	763	6,194	9,592	26,734	27
9,771	273,395	58,368	1,065,967	38,752	720,118	4,672	140,725	81,359	1,619,930	28
9,762	38,648	58,364	231,109	38,742	153,409	4,664	18,467	81,254	321,722	29
641	1,590	1,149	2,850	1,177	2,919	287	712	4,218	10,461	30
2,212	6,103	16,670	47,688	10,142	30,037	1,177	3,419	17,108	50,098	31
3,294	5,276	26,858	40,578	14,085	21,545	1,726	2,665	30,744	46,492	32
30	21	431	519	25	56			266	518	33
9,762	51,637	58,364	322,743	38,742	207,966	4,664	25,262	81,254	429,290	34
8,763	3,440	56,910	23,504	37,142	14,404	4,244	1,710	75,904	29,560	35
1,996	520	13,244	1,823	10,414	1,793	1,023	343	17,927	4,404	36
522	862	1,797	1,002	857	688	231	529	4,868	5,012	37
3,450	10,737	14,828	38,411	9,355	24,534	2,042	5,500	23,873	65,977	38
489	468	1,775	1,709	1,088	1,001	53	53	1,555	1,538	39
5,641	4,198	27,483	16,408	17,880	10,576	2,997	2,099	47,726	32,584	40
339	315	968	847	476	432	126	126	2,283	1,927	41
745	151	6,213	1,159	3,010	481	119	14	6,484	1,606	42
448	195	2,280	887	1,274	647	422	183	3,992	1,559	43
260	121	1,367	624	812	250	116	194	1,361	789	44
172	337	1,428	2,167	740	1,056			2,345	2,975	45
1,909	6,629	3,087	953	1,881	1,801	888	5,128	6,342	5,867	46
2,804	1,237	15,910	6,567	12,006	5,196	1,136	543	22,042	10,117	47
41	510	289	1,313	611	1,337	121	936	674	1,478	48
		152	343					68	203	49
838	632	3,416	1,792	2,241	816	326	429	4,656	2,789	50
3,617	3,430	15,964	10,142	8,590	5,347	1,711	1,713	22,213	12,877	51
483	507	2,834	2,013	1,935	1,226	225	301	3,177	2,621	52
850	10,993	4,304	9,099	3,098	7,399	696	7,648	4,645	15,256	53
9,676	45,284	58,053	120,762	38,488	78,985	4,662	27,455	80,925	199,140	54
133	8,937	101	5,823	203	3,564	78	6,098	283	5,968	55
142	3,346	40	1,037	62	1,293	50	2,475	160	2,959	56
9,771	170,882	58,368	617,674	38,752	430,894	4,672	84,385	81,359	988,489	57
8,921	31,494	54,995	92,963	35,794	63,509	4,409	17,011	77,639	162,310	58
7,921	15,215	46,864	41,128	29,046	30,340	3,565	7,548	52,390	55,687	59
9,771	46,709	58,368	134,091	38,752	93,849	4,672	24,560	81,359	217,997	60
9,771	32,873	58,368	106,452	38,752	77,796	4,672	16,349	81,359	180,016	61
142	1,360	40	528	62	652	50	1,246	160	1,448	62
1,583	4,542	2,244	1,269	1,722	782	929	1,858	6,666	3,296	63
397	244	2,278	1,469	2,017	1,230	116	48	8,596	5,304	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

				Insurance Agency Operators <i>Courtiers d'assurance</i>		Real Estate Agency Operators <i>Courtiers en immeuble</i>	
		ITEM	POSTE	Number <i>Nombre</i>	Amount <i>Montant</i>	Number <i>Nombre</i>	Amount <i>Montant</i>
Number of Taxable Returns . . . . .	1	Nombre de déclarations imposables . . . . .	1	1,143		1,428	
Number of Non-Taxable Returns . . . . .	2	Nombre de déclarations non imposables . . . . .	2				
Total Number of Returns . . . . .	3	Nombre total de déclarations . . . . .	3	1,143		1,428	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries . . . . .	4	Salaires et traitements . . . . .	4	185	949	692	21,414
Commissions from Employment . . . . .	5	Commissions d'emploi . . . . .	5	170	490	64	627
Other Employment Earnings . . . . .	6	Autres revenus d'emploi . . . . .	6	35	105		
Family Allowance . . . . .	7	Allocations familiales . . . . .	7	250	188	340	238
Unemployment Insurance Benefits . . . . .	8	Prestations d'assurance-chômage . . . . .	8			68	109
Old Age Security Pension . . . . .	9	Pension de sécurité de la vieillesse . . . . .	9	189	608	82	218
CPP or QPP Benefits . . . . .	10	Prestations du RPC ou du RRQ . . . . .	10	189	789	80	260
Other Pensions or Superannuation . . . . .	11	Autres pensions ou pensions de retraite . . . . .	11	127	1,273	62	604
Net Business Income . . . . .	12	Revenu net d'entreprise . . . . .	12	1,143	24,179	1,418	10,366
Net Professional Income . . . . .	13	Revenu net de profession libérale . . . . .	13			199	5,612
Net Commission Income . . . . .	14	Revenu net de commissions . . . . .	14	80	49		
Net Farming Income . . . . .	15	Revenu net d'agriculture . . . . .	15			19	2
Net Fishing Income . . . . .	16	Revenu net de pêche . . . . .	16				
Taxable Amount of Dividends . . . . .	17	Montant imposable des dividendes . . . . .	17	313	440	397	3,234
Bond Interest . . . . .	18	Intérêt obligataire . . . . .	18	207	832	380	1,246
Bank Interest . . . . .	19	Intérêt bancaire . . . . .	19	846	2,321	1,047	3,670
Mortgage Interest . . . . .	20	Intérêt hypothécaire . . . . .	20	101	449	305	1,298
Income from Trusts . . . . .	21	Revenu de fiducie . . . . .	21	26	4	70	57
Annuity Income . . . . .	22	Revenu de rentes . . . . .	22	80	462	31	546
Other Canadian Investment Income . . . . .	23	Autres placements au Canada . . . . .	23			152	223
Foreign Investment Income . . . . .	24	Revenu de placements étrangers . . . . .	24	120	5		
Net Rental Income . . . . .	25	Revenu net de location . . . . .	25	157	144	648	452
Taxable Capital Gains . . . . .	26	Gains en capital imposables . . . . .	26	155	101	542	3,519
Miscellaneous Income . . . . .	27	Revenus divers . . . . .	27	121	152	166	1,695
Total Income Assessed . . . . .	28	Revenu total établi . . . . .	28	1,143	33,270	1,428	55,437
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption . . . . .	29	Exemption personnelle de base . . . . .	29	1,143	4,526	1,426	5,621
Age Exemption . . . . .	30	Exemption en raison d'âge . . . . .	30	189	469	82	203
Married or Equivalent Exemption . . . . .	31	Exemption de marié(e) ou l'équivalent . . . . .	31	207	718	162	510
Wholly Dependent Children . . . . .	32	Enfants entièrement à charge . . . . .	32	270	415	320	486
Other Dependants Exemption . . . . .	33	Ex. pour autres personnes à charge . . . . .	33				
Total Personal Exemptions . . . . .	34	Total des exemptions personnelles . . . . .	34	1,143	6,129	1,426	6,820
Deductions		Déductions					
CPP or QPP Contributions . . . . .	35	Cotisations au RPC ou au RRQ . . . . .	35	954	501	1,317	469
Unemployment Insurance Premiums . . . . .	36	Primes d'assurance-chômage . . . . .	36	200	17	355	135
Registered Pension Plan Contributions . . . . .	37	Cotisations à un régime enregistré de pensions . . . . .	37			122	243
Registered Retirement Savings Plan . . . . .	38	Régime enregistré d'épargne-retraite . . . . .	38	648	2,632	659	2,191
Registered Home Ownership . . . . .	39	Régime enregistré d'épargne-logement . . . . .	39			56	56
Interest, Dividends and Capital Gains Deduction . . . . .	40	Déduction pour intérêts, dividendes et gains en capital . . . . .	40	908	739	1,091	776
Pension Income Deduction . . . . .	41	Déduction relative au revenu de pensions . . . . .	41	140	141	63	63
Union and Professional Dues . . . . .	42	Cotisations syndicales et prof. . . . .	42			240	72
Education Deduction . . . . .	43	Déduction relative aux études . . . . .	43	53	27	35	6
Tuition Fees . . . . .	44	Frais de scolarité . . . . .	44	60	25	97	35
Child Care Expenses . . . . .	45	Frais de garde d'enfants . . . . .	45	60	93	60	30
Carrying Charges . . . . .	46	Frais financiers . . . . .	46	330	110	506	904
General Expense Allowance . . . . .	47	Déduction générale pour frais . . . . .	47	250	93	753	376
Other Expenses of Employment . . . . .	48	Autres frais découlant d'un emploi . . . . .	48			63	48
Disability Deduction . . . . .	49	Déduction pour invalidité . . . . .	49	60	154	24	60
Medical Claims . . . . .	50	Frais médicaux . . . . .	50	160	116	66	64
Charitable Donations . . . . .	51	Dons de charité . . . . .	51	392	367	497	329
Eligible Deductions Transferred from Spouse . . . . .	52	Déductions admissibles transférées d'un conjoint à l'autre . . . . .	52	60	18	49	104
Other Deductions . . . . .	53	Autres déductions . . . . .	53	164	815	179	4,544
Total Deductions (Item 35-53) . . . . .	54	Total des déductions (Postes 35 à 53) . . . . .	54	1,143	5,854	1,427	10,504
Forward Averaging Income Deduction . . . . .	55	Déduction relative au revenu étalé . . . . .	55			42	2,160
Forward Averaging Withdrawal Amount . . . . .	56	Retrait du montant d'étalement . . . . .	56			60	310
Taxable Income Assessed . . . . .	57	Revenu imposable établi . . . . .	57	1,143	21,288	1,428	36,264
Net Federal Tax Payable . . . . .	58	Impôt fédéral net à payer . . . . .	58	1,143	3,995	1,395	7,748
Net Provincial Tax Payable . . . . .	59	Impôt provincial net à payer . . . . .	59	636	1,003	1,341	3,479
Total Net Tax Payable . . . . .	60	Impôt total net à payer . . . . .	60	1,143	4,998	1,428	11,227
Basic Federal Tax . . . . .	61	Impôt fédéral de base . . . . .	61	1,143	4,250	1,427	7,421
Forward Averaging Tax Credit . . . . .	62	Cr. d'impôt pour étalement du revenu . . . . .	62			60	155
Dividend Tax Credit . . . . .	63	Crédit d'impôt pour dividendes . . . . .	63	310	99	397	733
Child Tax Credit . . . . .	64	Crédit d'impôt pour enfants . . . . .	64			74	49

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Proprietors Other Financial Businesses Propriétaires, autres entreprises financières		Recreational Services Operators Exploitants, services récréatifs		Business Services Operators Exploitants, services commerciaux		Other Services Operators Exploitants, autres services		Other Business Proprietors Propriétaires, autres entreprises		P O S T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
3,681		4,950		10,399		83,765		5,186		1
3,681		4,950		10,399		83,765		5,186		2
										3
	\$		\$		\$		\$		\$	
841	22,854	2,008	33,544	2,899	17,387	20,151	231,622	2,084	30,569	4
95	3,863	163	1,127	148	198	982	12,193			5
80	834	39	158	62	26	968	2,900	45	111	6
450	277	1,573	1,050	2,410	1,489	25,368	16,556	1,686	1,124	7
87	187	579	2,762	386	766	5,228	15,230	740	2,864	8
374	1,182	338	1,067	233	735	3,310	10,020	422	1,206	9
423	1,347	337	1,205	458	1,426	4,786	14,684	461	1,283	10
100	549	300	1,182	206	893	1,956	10,085	58	232	11
3,627	44,482	4,949	48,505	10,399	142,494	83,577	1,030,391	5,181	88,082	12
72	2,744	91	2,013	90	51	777	16,235	236	1,751	13
		57	95	67	348	380	655	60	60	14
		60	112-	130	237-	1,598	3,619-	451	670-	15
						90	235			16
433	6,544	575	11,799	1,054	2,567	5,258	31,482	393	2,337	17
473	1,358	552	791	1,910	2,879	9,923	18,625	543	962	18
1,391	4,630	2,242	7,151	5,888	8,460	42,471	75,095	2,463	6,550	19
109	2,093	98	339	249	711	2,627	13,668	121	553	20
100	308	66	22	38	61	1,050	1,251	70	51	21
113	1,866	160	760	130	127	1,518	7,544	153	920	22
204	678	271	73	283	79	1,602	2,463	258	404	23
155	769	19	687	140	150	937	2,003	157	623	24
140	626	670	1,595	894	697	11,610	15,435	439	28	25
2,063	4,699	573	10,512	1,254	1,707	8,613	26,300	599	3,131	26
313	3,415	721	2,169	1,471	4,705	9,284	29,388	594	2,101	27
3,681	105,295	4,950	128,491	10,399	187,718	83,765	1,580,439	5,186	144,402	28
1,892	7,492	4,916	19,453	10,396	41,148	83,665	331,268	4,684	18,543	29
501	1,242	338	838	232	575	3,381	8,384	427	1,059	30
341	911	1,080	2,831	1,227	3,512	14,559	41,819	904	2,888	31
403	551	1,746	2,530	1,919	3,021	25,388	37,337	1,632	2,669	32
62	84					391	676			33
1,892	10,281	4,916	25,653	10,396	48,266	83,665	419,484	4,684	25,159	34
1,325	450	4,548	1,629	10,036	3,833	78,852	28,364	4,329	1,505	35
440	147	1,618	352	2,002	219	16,364	3,279	1,551	333	36
137	399	234	183	220	291	3,572	5,559	320	579	37
601	2,271	1,248	2,533	3,859	9,995	22,496	59,932	1,115	3,379	38
30	28	163	163	432	393	1,918	1,839	220	216	39
1,551	1,219	2,469	1,619	6,436	4,421	44,670	29,561	2,357	1,672	40
93	92	324	318	317	317	2,118	1,896	114	114	41
174	39	726	167	563	89	5,745	1,242	493	111	42
20	8	156	47	169	55	3,402	1,256	275	100	43
100	28	313	74	799	436	2,241	824	52	24	44
		86	152	691	889	2,759	3,776	65	33	45
602	3,144	543	9,977	1,544	1,043	7,475	13,506	773	3,029	46
784	362	2,091	1,003	2,920	1,203	20,419	8,828	2,053	880	47
71	399	100	396	40	86	695	2,549			48
		20	40			157	389	125	310	49
265	260	375	174	1,742	1,069	4,862	2,492	495	212	50
1,133	1,361	1,322	1,426	2,926	1,780	20,245	12,744	1,540	1,247	51
66	38	474	759	279	259	2,743	2,578	45	41	52
427	5,644	611	4,430	600	3,279	5,762	34,465	580	7,599	53
1,983	15,892	4,907	25,444	10,328	29,660	83,205	215,080	4,713	21,389	54
53	9,574	31	988	43	1,968	354	11,986	19	1,489	55
60	479			10	180	286	6,764			56
3,681	70,028	4,950	76,406	10,399	108,002	83,765	940,650	5,186	96,365	57
3,609	17,503	4,650	12,391	9,619	17,139	78,295	153,621	4,484	20,476	58
2,982	8,098	4,154	5,869	8,387	8,211	61,248	64,617	4,104	8,315	59
3,681	25,601	4,950	18,259	10,399	25,350	83,765	218,239	5,186	28,791	60
3,680	15,225	4,950	13,397	10,399	18,931	83,764	170,830	5,186	21,711	61
60	236			10	90	286	3,381			62
429	1,471	558	2,555	1,054	582	5,224	7,102	393	530	63
194	89	243	107	1,817	1,141	11,282	6,173	103	57	64

TABLE 3A (CONTINUED)

## TAXABLE RETURNS BY OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	TOTAL BUSINESS PROPRIETORS TOTAL, PROPRIETAIRES D'ENTREPRISES		Investors Investisseurs	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	309,044	558,927	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	309,044	558,927	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	86,057	1,041,588	136,302
Commissions from Employment .....	5	Commissions d'emploi .....	5	3,825	45,478	41,229
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	3,298	9,077	9,855
Family Allowance .....	7	Allocations familiales .....	7	111,681	76,464	37,407
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	26,388	83,683	27,803
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	12,321	36,381	308,405
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	16,153	48,950	242,602
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	6,708	37,500	115,014
Net Business Income .....	12	Revenu net d'entreprise .....	12	308,397	3,934,950	19,357
Net Professional Income .....	13	Revenu net de profession libérale .....	13	3,425	80,295	7,404
Net Commission Income .....	14	Revenu net de commissions .....	14	1,994	6,879	5,664
Net Farming Income .....	15	Revenu net d'agriculture .....	15	8,551	9,280	20,966
Net Fishing Income .....	16	Revenu net de pêche .....	16	543	2,462	396
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	22,063	111,095	220,785
Bond Interest .....	18	Intérêt obligataire .....	18	34,067	64,932	316,863
Bank Interest .....	19	Intérêt bancaire .....	19	154,866	276,020	533,054
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	8,956	33,803	74,000
Income from Trusts .....	21	Revenu de fiducie .....	21	3,451	3,948	51,484
Annuity Income .....	22	Revenu de rentes .....	22	5,047	28,739	109,616
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	7,554	7,721	46,232
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	3,277	8,876	37,766
Net Rental Income .....	25	Revenu net de location .....	25	41,258	53,466	62,305
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	32,870	100,757	215,739
Miscellaneous Income .....	27	Revenus divers .....	27	35,179	100,652	67,677
Total Income Assessed .....	28	Revenu total établi .....	28	309,044	6,184,435	558,927
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	306,473	1,213,443	557,919
Age Exemption .....	30	Exemption en raison d'âge .....	30	12,675	31,433	313,605
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	68,295	198,575	39,866
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	111,639	169,381	36,736
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,212	1,882	757
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	306,473	1,614,714	557,919
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	289,655	111,273	101,548
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	70,175	14,046	59,701
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	13,034	15,570	12,203
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	85,642	231,324	85,557
Registered Home Ownership Interest, Dividends and Capital Gains .....	39	Régime enregistré d'épargne-logement ..	39	7,793	7,480	7,588
Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	163,646	107,371	546,240
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	7,420	6,647	161,029
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	25,657	5,348	29,191
Education Deduction .....	43	Déduction relative aux études .....	43	12,638	5,013	16,891
Tuition Fees .....	44	Frais de scolarité .....	44	7,720	3,687	12,006
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	8,428	11,523	2,110
Carrying Charges .....	46	Frais financiers .....	46	26,068	52,166	259,855
General Expense Allowance .....	47	Déduction générale pour frais .....	47	86,577	38,032	134,745
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	2,951	9,289	3,430
Disability Deduction .....	49	Déduction pour invalidité .....	49	669	1,660	8,751
Medical Claims .....	50	Frais médicaux .....	50	19,536	10,917	47,839
Charitable Donations .....	51	Dons de charité .....	51	81,303	53,673	266,232
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	12,522	10,541	32,299
Other Deductions .....	53	Autres déductions .....	53	22,660	112,252	35,039
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	305,074	807,814	556,770
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	1,362	58,825	7,635
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	865	18,843	4,998
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	309,044	3,721,915	558,927
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	289,721	611,547	533,256
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	226,355	254,621	454,202
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	309,044	866,169	558,926
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	309,041	680,674	558,647
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	865	9,095	5,015
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	21,763	24,846	219,932
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	27,156	15,931	9,820

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Property Owners Propriétaires d'immeubles		TOTAL INVESTMENT TOTAL, PLACEMENTS		PENSIONERS RETRAITÉS		Unclassified Non classés		GRAND TOTAL TOTAL GLOBAL		P O S T E M E
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
74,389		633,316		553,067		477,545		10,650,238		1
74,389		633,316		553,067		477,545		10,650,238		2
	\$		\$		\$		\$		\$	3
39,360	585,336	175,662	2,115,540	87,896	350,315	354,869	1,281,863	9,107,519	194,509,084	4
2,510	28,192	6,876	69,421	2,570	11,212	6,446	17,173	294,711	3,999,221	5
1,884	6,935	5,373	16,790	6,536	20,800	9,816	10,161	322,737	670,252	6
16,297	11,022	53,704	34,108	13,556	5,714	96,403	59,514	3,027,981	1,891,671	7
10,630	42,442	38,433	134,192	50,672	229,680	399,336	2,659,334	2,310,100	7,632,250	8
16,665	52,073	325,070	1,015,353	403,978	1,265,545	10,516	26,526	846,594	2,599,696	9
17,767	50,410	260,369	666,047	447,314	1,598,729	30,374	97,147	963,390	2,977,485	10
5,884	25,050	120,898	577,329	493,606	4,715,935	20,448	87,088	796,543	6,160,428	11
6,414	1,302	25,771	9,718	9,052	4,922	11,413	2,786	574,373	3,683,197	12
2,748	62,930	10,152	123,838	4,811	23,463	3,627	5,485	221,752	6,874,238	13
968	4,285	6,632	19,096	3,066	4,152	3,298	4,211	76,583	545,507	14
1,748	138	22,714	4,522	4,727	2,156	2,478	4,116	271,647	1,788,814	15
130	947	529	1,162	322	221	4,639	5,866	39,507	302,815	16
14,557	91,199	235,342	4,558,855	73,474	125,857	13,233	26,143	957,763	6,187,436	17
20,415	50,544	337,278	1,536,303	202,835	377,599	38,012	42,465	1,944,033	3,263,623	18
60,131	191,984	593,185	4,958,472	474,014	1,156,218	148,132	162,922	5,121,139	10,480,985	19
7,460	32,651	81,460	498,787	17,757	36,730	2,816	6,119	184,928	751,180	20
1,508	3,425	52,992	376,846	12,820	12,463	2,959	3,653	174,830	487,797	21
5,358	30,920	114,974	593,462	70,777	144,797	2,933	7,668	247,240	962,136	22
3,661	9,491	49,893	137,365	26,085	5,602	4,993	3,403	258,289	241,729	23
3,086	8,394	40,852	204,164	12,236	11,219	1,966	3,938	136,860	300,596	24
69,346	612,007	131,651	756,783	37,771	34,313	12,790	662	680,587	717,587	25
20,439	121,378	236,178	1,157,290	106,401	58,328	16,156	10,945	941,457	1,774,672	26
13,603	43,210	81,280	234,735	159,225	371,721	145,135	1,457,911	1,570,593	4,277,964	27
74,389	2,063,661	633,316	19,780,741	553,067	10,563,380	477,483	5,971,965	10,650,176	263,080,363	28
74,290	294,067	632,209	2,500,993	553,047	2,189,149	477,074	1,887,256	10,643,562	42,113,839	29
16,858	41,808	330,463	819,259	407,016	1,009,169	11,390	28,170	864,433	2,142,953	30
11,378	31,510	51,244	128,011	113,584	258,708	73,765	219,106	2,260,785	6,656,972	31
17,015	27,143	53,751	79,791	20,414	26,322	83,687	112,967	2,939,888	4,209,502	32
247	421	1,004	1,240	70	95	1,018	1,526	46,402	71,297	33
74,290	394,949	632,209	3,529,294	553,047	3,483,444	477,074	2,249,024	10,643,562	55,194,561	34
38,101	7,550	139,649	24,237	31,048	2,412	267,883	12,763	9,267,364	2,475,466	35
23,162	5,497	82,863	14,981	31,678	2,892	333,815	24,270	8,551,191	3,110,105	36
6,491	8,133	18,694	21,402	29,038	21,633	31,248	13,693	3,396,314	4,213,610	37
21,237	63,287	106,794	358,750	82,965	318,009	37,558	75,838	2,541,172	5,635,821	38
86	86	7,674	7,497	1,677	1,510	10,480	9,607	522,367	483,657	39
62,602	51,837	608,842	588,375	490,376	432,654	158,013	97,176	5,691,073	3,644,256	40
7,485	6,842	168,514	153,887	493,602	489,405	20,249	18,681	841,834	808,288	41
10,449	2,362	39,640	5,753	61,110	3,019	107,464	9,871	4,105,739	1,031,528	42
5,783	2,608	22,674	8,910	9,962	3,683	28,731	11,328	591,705	209,687	43
2,418	1,099	14,424	11,936	3,139	1,023	31,232	18,704	643,931	286,105	44
1,147	2,134	3,257	5,872			19,034	17,454	433,014	669,023	45
18,186	34,175	278,041	264,942	194,731	20,784	30,144	11,491	1,714,869	970,904	46
39,569	18,630	174,314	77,653	87,439	31,421	354,823	150,742	9,071,380	4,471,292	47
1,620	7,503	5,050	19,469	2,394	5,205	8,138	9,781	302,227	1,026,762	48
354	874	9,105	22,531	6,907	17,129	1,341	3,243	35,938	89,110	49
6,689	7,723	54,528	89,136	41,564	34,221	23,698	11,893	434,345	351,022	50
31,054	24,518	297,286	266,599	298,802	155,547	67,198	20,473	3,652,565	1,696,424	51
4,780	5,616	37,079	63,530	108,212	189,607	9,544	10,845	443,193	499,097	52
7,233	49,846	42,272	262,192	30,288	38,230	39,801	69,663	866,463	2,934,260	53
72,790	300,320	629,560	2,267,651	550,012	1,768,386	432,819	597,517	10,591,303	34,606,417	54
1,167	48,886	8,802	413,906	66	963	545	33,564	30,600	1,400,114	55
1,051	17,233	6,049	100,661	1,220	10,695	933	11,896	17,490	256,658	56
74,389	1,336,736	633,316	13,670,508	553,065	5,321,276	477,545	3,103,745	10,650,224	172,135,949	57
71,424	262,569	604,680	2,056,781	511,192	751,336	429,683	409,775	10,355,036	30,150,540	58
47,142	85,673	501,344	875,547	427,642	339,440	337,584	184,210	7,933,835	12,466,924	59
74,389	348,242	633,315	2,932,327	553,067	1,090,776	477,545	593,985	10,650,236	42,617,467	60
74,389	264,548	633,036	2,069,854	553,067	895,091	477,544	498,124	10,649,778	32,240,006	61
1,052	7,979	6,067	49,209	1,220	5,153	934	5,870	17,511	125,308	62
14,343	20,593	234,275	1,023,784	72,967	28,492	13,155	5,923	943,633	1,384,823	63
4,893	2,879	14,713	7,802	2,173	960	74,507	43,392	884,653	446,291	64

TABLE 4

## ALL RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

				AGE GROUP UNDER 20 - GROUPE D'ÂGE MOINS DE 20			
				Males-Hommes		Females-Femmes	
ITEM	POSTE	Number	Amount	Number	Amount	Number	Amount
		Nombre	Montant	Nombre	Montant	Nombre	Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	99,505		54,962	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	266,251		247,307	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	365,756		302,269	
Sources of Income	Sources de revenu				\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	348,544	1,637,068	268,049	1,078,444
Commissions from Employment .....	5	Commissions d'emploi .....	5	4,404	4,020	6,681	4,314
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	6,231	3,703	10,955	6,125
Family Allowance .....	7	Allocations familiales .....	7	2,333	757	16,176	4,962
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	54,574	119,116	30,211	44,536
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9				
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	11,809	6,828	8,874	5,921
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	675	931	377	365
Net Business Income .....	12	Revenu net d'entreprise .....	12	3,350	8,039	2,033	4,882
Net Professional Income .....	13	Revenu net de profession libérale .....	13	352	1,605	187	860
Net Commission Income .....	14	Revenu net de commissions .....	14	1,171	1,148	1,260	1,949
Net Farming Income .....	15	Revenu net d'agriculture .....	15	3,082	12,325	1,143	8,780
Net Fishing Income .....	16	Revenu net de pêche .....	16	3,276	12,497	403	622
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	5,321	37,550	4,076	36,862
Bond Interest .....	18	Intérêt obligataire .....	18	20,273	14,128	18,077	11,095
Bank Interest .....	19	Intérêt bancaire .....	19	52,210	29,059	39,416	22,670
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	485	3,442	474	1,729
Income from Trusts .....	21	Revenu de fiducie .....	21	3,898	21,419	4,243	18,582
Annuity Income .....	22	Revenu de rentes .....	22	72	227	140	370
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	2,031	1,549	1,662	1,792
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	647	680	723	1,663
Net Rental Income .....	25	Revenu net de location .....	25	581	534	226	146
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	4,039	2,289	2,846	2,115
Miscellaneous Income .....	27	Revenus divers .....	27	19,417	22,624	22,993	26,458
Total Income Assessed .....	28	Revenu total établi .....	28	362,651	1,941,535	289,574	1,285,242
Personal Exemptions	Exemptions personnelles						
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	365,717	1,447,483	302,264	1,195,761
Age Exemption .....	30	Exemption en raison d'âge .....	30				
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	2,909	9,229	6,025	20,499
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	1,424	1,269	9,734	7,859
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	190	163	126	130
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	365,717	1,458,144	302,264	1,224,250
Deductions	Déductions						
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	213,461	15,330	164,841	9,259
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	334,349	32,752	254,966	21,426
Registered Pension Plan		Cotisations à un régime enregistré					
Contributions .....	37	de pensions .....	37	8,226	3,390	3,297	1,167
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	3,332	3,498	1,637	1,133
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	3,480	3,073	3,526	2,544
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction .....	40	et gains en capital .....	40	63,493	26,390	51,458	21,236
Pension Income		Déduction relative au revenu					
Deduction .....	41	de pensions .....	41	550	510	252	187
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	48,971	4,450	27,898	2,185
Education Deduction .....	43	Déduction relative aux études .....	43	23,767	7,027	22,230	6,375
Tuition Fees .....	44	Frais de scolarité .....	44	48,049	36,653	56,901	44,264
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	62	109	688	679
Carrying Charges .....	46	Frais financiers .....	46	2,252	958	1,783	629
General Expense Allowance .....	47	Déduction générale pour frais .....	47	347,841	148,057	267,084	112,404
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	1,683	1,210	140	271
Disability Deduction .....	49	Déduction pour invalidité .....	49	126	312		
Medical Claims .....	50	Frais médicaux .....	50	1,061	471	2,186	823
Charitable Donations .....	51	Dons de charité .....	51	10,567	1,319	9,706	1,601
Eligible Deductions Transferred		Déductions admissibles transférées					
from Spouse .....	52	d'un conjoint à l'autre .....	52				
Other Deductions .....	53	Autres déductions .....	53	6,667	4,967	4,108	1,828
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	359,142	290,478	275,538	228,010
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé. ....	55	16	491	27	557
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement. ....	56	63	612		
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	155,101	638,557	95,757	321,313
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	92,280	64,149	49,644	25,270
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	72,658	30,020	37,825	11,665
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	99,505	94,170	54,962	36,935
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	154,203	87,508	94,720	38,666
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	63	300		
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	3,051	7,101	2,168	7,158
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	189	69	30,928	12,496

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

		AGE GROUP 20-24 GROUPE D'ÂGE						P O T E N T I A L
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
154,467		714,450		562,012		1,276,462		1
513,558		321,471		490,691		812,162		2
668,025		1,035,921		1,052,703		2,088,624		3
	\$		\$		\$		\$	
616,593	2,715,513	971,036	10,828,428	898,390	7,992,711	1,869,426	18,821,140	4
11,085	8,334	24,230	114,578	23,665	49,458	47,895	164,036	5
17,186	9,827	42,357	29,382	48,502	34,644	90,859	64,026	6
18,509	5,719	69,276	28,039	104,877	40,761	174,153	68,799	7
84,785	163,651	372,535	1,096,272	270,523	592,402	643,058	1,688,674	8
								9
20,683	12,748	15,623	12,418	15,414	11,434	31,037	23,852	10
1,052	1,296	2,363	2,216	1,778	1,699	4,141	3,915	11
5,383	12,921	29,423	133,331	15,498	43,814	44,921	177,145	12
539	2,465	5,062	17,373	4,674	22,439	9,736	39,813	13
2,431	3,097	5,177	14,853	3,443	3,192	8,620	18,045	14
4,225	21,105	18,398	71,837	2,540	9,224	20,938	81,061	15
3,679	13,119	6,042	34,912	482	1,495	6,524	36,407	16
9,397	74,412	16,709	45,007	12,584	34,069	29,293	79,076	17
38,350	25,223	73,616	47,359	83,151	42,642	156,767	90,002	18
91,626	51,729	219,693	115,214	215,574	98,485	435,267	213,700	19
959	5,171	1,777	3,126	1,310	2,694	3,087	5,821	20
8,141	40,001	8,319	13,855	7,516	17,306	15,835	31,161	21
212	597	224	699	264	1,065	488	1,764	22
3,693	3,341	7,214	2,888	6,671	1,162	13,885	4,050	23
1,370	2,343	2,343	1,882	1,709	870	4,052	2,752	24
807	680	9,900	1,839	5,469	171	15,369	1,668	25
6,885	4,403	18,258	6,696	10,247	3,506	28,505	10,202	26
42,410	49,082	97,618	135,964	104,285	128,506	201,903	264,470	27
652,225	3,226,777	1,023,842	12,758,169	987,224	9,133,408	2,011,066	21,891,578	28
667,981	2,643,244	1,035,377	4,094,691	1,052,523	4,160,407	2,087,900	8,255,098	29
								30
8,934	29,728	85,924	248,187	52,782	164,237	138,706	412,424	31
11,158	9,128	66,722	64,535	63,628	58,188	130,350	122,723	32
320	293	2,108	3,032	1,364	1,795	3,472	4,827	33
667,981	2,682,394	1,035,377	4,410,445	1,052,523	4,384,627	2,087,900	8,795,072	34
378,302	24,590	904,423	153,404	796,993	110,884	1,701,416	264,288	35
589,315	54,178	954,357	217,253	873,797	171,712	1,828,154	388,965	36
11,523	4,557	108,778	81,725	109,160	70,894	217,938	152,618	37
4,969	4,631	54,678	80,926	42,810	50,280	97,488	131,206	38
7,006	5,618	76,395	68,481	72,058	63,872	148,453	132,353	39
114,951	47,626	255,832	105,847	261,478	98,526	517,310	204,373	40
802	697	1,421	937	1,310	841	2,731	1,778	41
76,869	6,634	270,852	45,945	210,611	31,129	481,463	77,074	42
45,997	13,402	137,928	43,077	109,256	33,161	247,184	76,238	43
104,950	80,917	207,145	164,631	203,013	142,670	410,158	307,301	44
750	788	2,121	2,384	22,824	24,421	24,945	26,806	45
4,035	1,587	21,778	5,333	23,458	2,893	45,236	8,226	46
614,925	260,462	969,068	459,904	895,608	418,213	1,864,676	878,117	47
1,825	1,481	17,983	35,149	4,941	6,437	22,924	41,587	48
126	312	312	774	251	622	563	1,396	49
3,247	1,294	11,153	5,148	21,002	8,285	32,155	13,433	50
20,273	2,920	122,052	27,636	117,645	14,514	239,697	42,150	51
10,775	6,795	4,178	1,565	2,606	1,001	6,784	2,565	52
634,680	518,487	59,658	78,732	39,643	41,328	99,301	120,060	53
		1,009,283	1,578,850	925,481	1,291,686	1,934,764	2,870,536	54
43	1,047	241	3,664	161	2,225	402	5,889	55
63	612	248	1,033	112	555	360	1,587	56
250,858	959,870	833,757	7,198,790	687,013	4,447,952	1,520,770	11,646,742	57
141,924	89,419	694,473	1,035,745	542,089	570,723	1,236,562	1,606,468	58
110,483	41,686	527,045	445,377	405,947	246,384	932,992	691,761	59
154,467	131,105	714,450	1,481,122	562,012	817,107	1,276,462	2,298,229	60
248,923	126,174	831,872	1,197,381	685,474	691,878	1,517,346	1,889,259	61
63	300	248	511	112	307	360	819	62
5,219	14,259	13,101	9,273	10,192	6,781	23,293	16,054	63
31,117	12,565	1,072	505	234,699	115,135	235,771	115,640	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

				AGE GROUP—25-29			
				Males-Hommes		Females-Femmes	
ITEM	POSTE			Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	907,394		669,772	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	157,392		448,285	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	1,064,786		1,118,057	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	974,987	18,316,661	848,656	11,060,661
Commissions from Employment .....	5	Commissions d'emploi .....	5	38,483	409,423	20,144	89,144
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	41,428	46,070	39,673	42,873
Family Allowance .....	7	Allocations familiales .....	7	306,551	153,509	214,335	100,935
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	333,919	1,176,389	299,135	794,389
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9				
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	2,975	4,665	4,265	9,965
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	1,732	3,115	1,797	3,215
Net Business Income .....	12	Revenu net d'entreprise .....	12	60,049	313,836	32,177	101,436
Net Professional Income .....	13	Revenu net de profession libérale .....	13	17,778	244,024	10,384	81,778
Net Commission Income .....	14	Revenu net de commissions .....	14	7,978	44,505	5,036	9,778
Net Farming Income .....	15	Revenu net d'agriculture .....	15	28,555	128,573	5,038	15,138
Net Fishing Income .....	16	Revenu net de pêche .....	16	6,246	47,929	720	1,820
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	41,125	135,265	30,020	74,320
Bond Interest .....	18	Intérêt obligataire .....	18	94,376	56,665	112,973	62,573
Bank Interest .....	19	Intérêt bancaire .....	19	303,509	173,389	278,593	152,189
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,382	3,676	2,829	4,029
Income from Trusts .....	21	Revenu de fiducie .....	21	7,295	9,972	4,877	10,172
Annuity Income .....	22	Revenu de rentes .....	22	275	1,180	525	1,980
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	13,209	4,910	9,748	2,248
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	4,346	3,809	2,733	3,009
Net Rental Income .....	25	Revenu net de location .....	25	34,008	23,930	14,595	5,230
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	37,436	24,385	23,372	7,472
Miscellaneous Income .....	27	Revenus divers .....	27	129,748	234,457	128,845	232,145
Total Income Assessed .....	28	Revenu total établi .....	28	1,056,542	21,512,476	984,836	12,855,936
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	1,063,905	4,204,247	1,117,703	4,418,013
Age Exemption .....	30	Exemption en raison d'âge .....	30				
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	233,488	685,789	90,975	295,045
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	305,988	357,976	134,483	143,223
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	4,605	6,846	2,287	3,687
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	1,063,905	5,254,858	1,117,703	4,859,973
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	974,409	248,761	777,799	158,461
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	957,787	325,694	808,489	224,994
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	249,427	257,630	238,404	196,744
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	142,001	250,430	110,587	159,857
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	124,376	116,799	90,596	83,876
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	355,173	156,465	336,458	143,645
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	1,153	736	1,193	958
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	400,846	95,474	297,342	59,582
Education Deduction .....	43	Déduction relative aux études .....	43	54,383	17,655	38,015	11,395
Tuition Fees .....	44	Frais de scolarité .....	44	105,160	66,848	99,182	45,072
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	13,430	19,784	103,405	142,995
Carrying Charges .....	46	Frais financiers .....	46	70,946	24,289	57,074	7,249
General Expense Allowance .....	47	Déduction générale pour frais .....	47	971,399	471,240	843,883	395,883
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	41,180	111,379	8,619	20,146
Disability Deduction .....	49	Déduction pour invalidité .....	49	1,734	4,320	858	2,128
Medical Claims .....	50	Frais médicaux .....	50	15,710	7,324	28,501	12,588
Charitable Donations .....	51	Dons de charité .....	51	236,081	70,042	174,852	30,660
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	13,466	5,434	4,675	2,109
Other Deductions .....	53	Autres déductions .....	53	98,926	237,199	48,831	75,103
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	1,037,203	2,487,504	902,422	1,773,460
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	751	26,847	273	6,497
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	632	5,547	479	3,144
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	970,350	14,008,138	751,965	7,434,353
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	890,570	2,329,641	654,517	1,107,588
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	665,334	955,416	486,492	455,750
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	907,394	3,285,056	669,772	1,563,337
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	969,576	2,545,120	751,213	1,248,586
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	632	2,778	479	1,295
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	39,242	29,859	27,544	16,569
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	6,243	3,336	501,332	292,224

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 30-34 GROUPE D'ÂGE						P O T E T M E ▼
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
1,577,166		867,927		581,226		1,449,153		1
605,677		118,548		431,104		549,652		2
2,182,843		986,475		1,012,330		1,998,805		3
	\$		\$		\$		\$	
1,823,643	29,377,270	874,714	20,880,084	723,212	10,281,448	1,597,926	31,161,532	4
58,627	498,566	41,882	574,307	14,467	95,691	56,349	669,998	5
81,101	88,916	32,927	54,009	27,347	33,360	60,274	87,369	6
520,886	254,434	509,550	334,243	240,906	146,245	750,456	480,488	7
633,054	1,970,772	222,667	828,550	208,554	588,785	431,221	1,417,335	8
								9
7,240	14,572	3,538	9,542	6,273	16,614	9,811	26,156	10
3,529	6,358	1,623	4,322	1,723	2,824	3,346	7,146	11
92,226	415,312	82,024	480,253	39,243	129,686	121,267	609,938	12
28,162	325,756	30,997	774,883	15,083	198,192	46,080	973,075	13
13,014	54,291	9,879	74,705	5,419	17,578	15,298	92,284	14
33,593	143,695	36,472	154,921	6,384	12,954	42,856	167,875	15
6,966	49,814	5,429	49,370	813	2,923	6,242	52,293	16
71,145	209,659	58,823	278,326	32,520	119,509	91,343	397,835	17
207,349	119,255	100,491	63,546	107,128	66,876	207,619	130,422	18
582,102	325,499	337,550	221,443	290,716	189,581	628,266	411,024	19
5,211	7,762	4,270	6,914	3,853	8,932	8,123	15,846	20
12,172	20,131	8,924	15,645	4,641	10,160	13,565	25,805	21
800	3,089	1,357	5,872	1,010	4,155	2,367	10,026	22
22,957	7,120	15,754	5,616	8,600	2,500	24,354	8,116	23
7,079	6,876	6,161	5,723	4,026	5,814	10,187	11,537	24
48,603	29,188	54,854	46,539	24,667	5,070	79,521	51,611	25
60,808	31,863	55,327	51,775	25,381	17,271	80,708	69,046	26
258,593	466,589	139,527	291,111	120,834	285,260	260,361	576,371	27
2,041,378	34,368,412	977,278	25,118,619	863,125	12,231,287	1,840,403	37,349,905	28
2,181,608	8,622,262	985,605	3,895,576	1,011,654	3,998,453	1,997,259	7,894,029	29
								30
324,463	980,838	313,103	950,659	107,111	352,904	420,214	1,303,563	31
440,471	501,205	504,745	711,165	167,104	203,668	671,849	914,834	32
6,892	10,531	6,650	10,591	2,650	4,360	9,300	14,950	33
2,181,608	10,114,836	985,605	5,567,991	1,011,654	4,559,385	1,997,259	10,127,376	34
1,752,208	407,229	916,550	266,921	668,418	144,002	1,584,968	410,923	35
1,766,276	550,691	844,280	328,907	666,791	193,560	1,511,071	522,466	36
487,831	454,377	322,652	410,940	239,195	236,552	561,847	647,491	37
252,588	410,287	208,449	396,485	120,503	193,251	328,952	589,736	38
214,972	200,672	56,112	53,119	37,519	35,222	93,631	88,341	39
691,631	300,109	390,392	182,311	338,195	156,282	728,587	338,592	40
2,346	1,692	924	864	715	393	1,639	1,257	41
698,188	155,061	408,687	110,990	281,981	61,794	690,668	172,784	42
92,398	29,053	19,915	6,700	16,998	4,880	36,913	11,580	43
204,342	111,920	63,284	32,998	66,686	26,379	129,970	59,378	44
116,835	162,777	27,964	46,972	150,492	233,777	178,456	280,749	45
128,020	31,538	111,022	59,979	66,376	17,458	177,398	77,437	46
1,815,282	867,127	870,474	426,371	717,764	335,079	1,588,238	761,450	47
49,799	131,524	46,695	155,243	8,982	25,819	55,677	181,062	48
2,592	6,448	3,421	8,564	915	2,179	4,336	10,743	49
44,211	19,912	19,991	12,879	27,068	16,072	47,059	28,951	50
410,933	100,702	300,392	109,831	163,358	35,018	463,750	144,849	51
18,141	7,543	23,924	12,341	3,126	1,919	27,050	14,260	52
147,757	312,301	109,089	354,734	41,289	77,876	150,378	432,610	53
1,939,625	4,260,964	960,473	2,977,149	793,644	1,797,511	1,754,117	4,774,659	54
1,024	33,343	2,224	101,401	604	15,519	2,828	116,920	55
1,111	8,691	864	12,702	190	3,401	1,053	16,104	56
1,722,315	21,442,491	916,267	16,724,268	648,648	7,104,872	1,564,915	23,829,140	57
1,545,087	3,437,228	851,259	2,978,775	567,490	1,101,998	1,418,749	4,080,774	58
1,151,826	1,411,165	641,860	1,212,654	425,980	450,777	1,067,840	1,663,431	59
1,577,166	4,848,394	867,927	4,191,429	581,226	1,552,775	1,449,153	5,744,205	60
1,720,789	3,793,706	914,523	3,180,346	647,481	1,223,467	1,562,004	4,403,813	61
1,111	4,073	864	6,355	190	1,681	1,053	8,037	62
66,786	46,428	56,327	61,426	28,821	25,386	85,148	86,812	63
507,575	295,560	10,613	5,915	574,537	374,617	585,150	380,532	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

				AGE GROUP—35-39			
				Males-Hommes		Females-Femmes	
ITEM	POSTE	Number	Amount	Number	Amount	Number	Amount
		Nombre	Montant	Nombre	Montant	Nombre	Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	807,661		524,122	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	97,922		366,154	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	905,583		890,276	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	796,492	21,839,492	639,887	9,579,111
Commissions from Employment .....	5	Commissions d'emploi .....	5	33,614	599,785	12,064	105,321
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	26,163	54,391	22,454	34,661
Family Allowance .....	7	Allocations familiales .....	7	569,333	441,584	239,254	164,171
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	168,451	628,274	144,967	387,251
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9				
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	4,902	16,476	11,971	32,431
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	2,258	8,701	2,639	8,241
Net Business Income .....	12	Revenu net d'entreprise .....	12	84,967	467,089	42,812	151,121
Net Professional Income .....	13	Revenu net de profession libérale .....	13	34,726	1,332,137	13,904	141,411
Net Commission Income .....	14	Revenu net de commissions .....	14	9,991	89,602	4,707	17,381
Net Farming Income .....	15	Revenu net d'agriculture .....	15	38,132	152,264	9,192	13,591
Net Fishing Income .....	16	Revenu net de pêche .....	16	5,526	43,532	825	3,131
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	74,985	485,024	39,168	171,131
Bond Interest .....	18	Intérêt obligataire .....	18	107,087	74,771	113,568	91,311
Bank Interest .....	19	Intérêt bancaire .....	19	353,761	279,708	308,798	282,731
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	7,605	14,962	4,982	11,761
Income from Trusts .....	21	Revenu de fiducie .....	21	10,375	11,839	5,131	7,821
Annuity Income .....	22	Revenu de rentes .....	22	2,827	16,948	2,058	8,021
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	16,096	10,230	11,417	6,411
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	8,392	8,696	4,390	7,111
Net Rental Income .....	25	Revenu net de location .....	25	67,778	66,023	29,881	53,021
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	66,304	88,900	32,308	28,411
Miscellaneous Income .....	27	Revenus divers .....	27	134,993	328,600	109,307	317,051
Total Income Assessed .....	28	Revenu total établi .....	28	899,230	26,926,982	773,884	11,570,211
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	904,790	3,577,376	889,776	3,518,871
Age Exemption .....	30	Exemption en raison d'âge .....	30				
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	320,827	982,230	112,296	369,171
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	559,119	884,426	171,752	227,911
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	8,747	14,995	3,210	4,841
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	904,790	5,459,027	889,776	4,120,811
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	848,313	259,444	603,464	131,461
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	755,293	309,423	573,924	171,151
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	342,154	501,801	215,988	243,561
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	234,159	481,062	127,774	212,751
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	24,740	22,924	16,614	15,621
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	406,968	205,881	348,768	183,641
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	1,316	1,091	2,237	1,891
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	396,739	116,900	251,296	58,491
Education Deduction .....	43	Déduction relative aux études .....	43	14,875	4,343	15,775	4,371
Tuition Fees .....	44	Frais de scolarité .....	44	44,262	17,627	52,092	19,481
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	22,339	37,229	101,392	156,381
Carrying Charges .....	46	Frais financiers .....	46	137,107	107,668	67,461	19,931
General Expense Allowance .....	47	Déduction générale pour frais .....	47	788,683	387,033	634,319	298,031
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	41,439	162,124	8,324	29,801
Disability Deduction .....	49	Déduction pour invalidité .....	49	2,927	7,450	1,027	2,561
Medical Claims .....	50	Frais médicaux .....	50	25,700	20,817	31,963	20,861
Charitable Donations .....	51	Dons de charité .....	51	331,687	153,004	150,632	41,604
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	28,081	15,489	2,440	1,415
Other Deductions .....	53	Autres déductions .....	53	122,561	560,640	35,251	79,841
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	883,662	3,371,948	720,372	1,692,903
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	3,870	178,238	674	16,638
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,604	20,641	460	4,650
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	848,203	18,160,749	583,469	6,792,288
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	792,901	3,414,814	509,717	1,076,015
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	591,840	1,370,356	390,233	435,564
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	807,661	4,785,170	524,122	1,511,578
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	845,469	3,571,737	581,357	1,183,386
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,604	10,185	460	2,172
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	72,635	106,069	36,050	36,758
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	14,052	7,344	514,713	339,722

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 40-44 GROUPE D'ÂGE								P O T E T M E
Total		Males-Hommes		Females-Femmes		Total				
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant			
1,331,783		628,448		408,833		1,037,281		1		
464,076		78,658		252,625		331,283		2		
1,795,859		707,106		661,458		1,368,564		3		
	\$		\$		\$		\$			
1,436,379	31,418,603	608,077	18,030,795	487,948	7,270,375	1,096,025	25,301,170	4		
45,678	705,110	26,479	506,742	10,355	120,199	36,834	626,942	5		
48,617	89,060	19,875	55,575	14,439	20,735	34,314	76,309	6		
808,587	605,758	451,827	354,959	162,813	100,269	614,640	455,228	7		
313,418	1,015,533	118,328	440,066	104,171	266,238	222,499	706,304	8		
								9		
16,873	48,910	6,879	23,245	14,357	38,225	21,236	61,470	10		
4,897	16,950	5,457	30,366	3,561	12,400	9,018	42,766	11		
127,779	618,219	75,687	412,333	32,604	114,776	108,291	527,109	12		
48,630	1,473,552	26,097	1,069,096	8,909	119,366	35,006	1,188,462	13		
14,698	106,990	7,642	54,320	2,971	11,357	10,613	65,677	14		
47,324	165,864	38,532	156,396	7,232	14,737	45,764	171,134	15		
6,351	46,662	4,180	32,897	473	1,275	4,653	34,173	16		
114,153	656,163	71,496	573,899	36,607	200,990	108,103	774,889	17		
220,655	166,083	93,710	84,240	100,454	108,074	194,164	192,314	18		
662,559	562,446	322,525	322,950	268,625	300,037	591,150	622,987	19		
12,587	26,722	8,399	20,022	6,294	19,906	14,693	39,928	20		
15,506	19,663	10,379	6,757	6,385	10,821	16,764	17,578	21		
4,885	24,968	4,133	27,731	2,118	10,129	6,251	37,859	22		
27,513	16,644	17,719	16,357	11,553	5,830	29,272	22,188	23		
12,782	15,809	8,842	13,263	4,247	6,514	13,089	19,777	24		
97,659	65,487	65,441	18,269	27,405	6,988	92,846	11,281	25		
98,612	117,315	59,074	151,839	29,598	33,802	88,672	185,641	26		
244,300	645,656	109,836	275,062	77,795	249,430	187,631	524,492	27		
1,673,114	38,497,192	700,837	22,640,641	590,170	9,042,473	1,291,007	31,683,113	28		
1,794,566	7,096,251	705,890	2,791,616	661,064	2,615,798	1,366,954	5,407,414	29		
								30		
433,123	1,351,409	248,361	749,995	82,543	262,891	330,904	1,012,885	31		
730,871	1,112,344	450,416	751,977	115,493	159,238	565,909	911,215	32		
11,957	19,839	3,840	6,369	2,526	3,456	6,366	9,825	33		
1,794,566	9,579,843	705,890	4,299,957	661,064	3,041,383	1,366,954	7,341,340	34		
1,451,777	390,909	656,208	204,894	465,685	101,064	1,121,893	305,958	35		
1,329,217	480,579	563,415	235,674	434,347	129,835	997,762	365,509	36		
558,142	745,370	279,081	447,660	160,863	183,611	439,944	631,270	37		
361,933	693,821	205,196	450,564	118,860	210,293	324,056	660,856	38		
41,354	38,545	11,147	10,547	6,964	6,643	18,111	17,190	39		
755,736	389,520	359,871	202,106	296,591	177,666	656,462	379,772	40		
3,553	2,989	4,357	4,036	2,861	2,713	7,218	6,749	41		
648,035	175,397	302,596	92,584	190,567	43,352	493,163	135,936	42		
30,650	8,714	42,392	15,597	23,935	8,189	66,327	23,786	43		
96,354	37,107	23,318	8,389	34,412	12,797	57,730	21,186	44		
123,731	193,616	10,168	17,509	32,146	43,679	42,314	61,188	45		
204,568	127,601	123,111	155,935	60,818	28,361	183,929	184,296	46		
1,423,002	685,064	601,612	295,225	484,100	229,138	1,085,712	524,362	47		
49,763	191,925	32,075	122,858	7,442	34,015	39,517	156,872	48		
3,954	10,019	3,066	7,558	531	1,164	3,597	8,722	49		
57,663	41,678	28,387	21,708	31,014	20,878	59,401	42,586	50		
482,319	194,608	271,539	151,620	118,480	35,878	390,019	187,497	51		
30,521	16,904	30,175	17,496	1,915	1,384	32,090	18,881	52		
157,812	640,487	97,617	546,274	25,213	66,368	122,830	612,642	53		
1,604,034	5,064,851	685,666	3,008,232	550,189	1,337,026	1,235,855	4,345,259	54		
4,544	194,876	3,675	160,806	614	17,850	4,289	178,656	55		
2,061	25,291	2,002	29,839	707	11,632	2,709	41,471	56		
1,431,672	24,953,038	660,053	15,421,600	457,474	5,331,738	1,117,527	20,753,338	57		
1,302,618	4,490,828	617,091	2,969,419	399,017	837,154	1,016,108	3,806,573	58		
982,073	1,805,920	462,512	1,190,867	302,034	342,443	764,546	1,533,310	59		
1,331,783	6,296,748	628,448	4,160,287	408,833	1,179,597	1,037,281	5,339,884	60		
1,426,826	4,755,123	658,225	3,088,345	454,780	919,539	1,113,005	4,007,884	61		
2,061	12,356	2,002	14,230	707	5,653	2,709	19,882	62		
108,685	142,827	69,498	126,058	34,205	43,696	103,703	169,754	63		
528,765	347,066	11,713	6,835	309,126	178,725	320,839	185,560	64		

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	AGE GROUP—45-49			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	529,954		331,544	
Number of Non-Taxable Returns .....	2	74,766		184,037	
Total Number of Returns .....	3	604,720		515,581	
Sources of Income			\$		\$
Wages and Salaries .....	4	512,706	15,106,953	382,664	5,669,671
Commissions from Employment .....	5	20,267	434,102	7,006	67,181
Other Employment Earnings .....	6	18,567	55,923	11,707	18,567
Family Allowance .....	7	318,234	205,278	92,358	48,358
Unemployment Insurance Benefits .....	8	103,450	383,914	77,737	202,737
Old Age Security Pension .....	9				
CPP or QPP Benefits .....	10	9,590	32,476	22,461	62,461
Other Pensions or Superannuation .....	11	11,454	71,917	5,101	18,101
Net Business Income .....	12	62,599	326,932	25,929	83,929
Net Professional Income .....	13	19,072	830,249	4,735	53,735
Net Commission Income .....	14	5,972	44,773	2,704	8,704
Net Farming Income .....	15	36,599	169,068	6,335	23,335
Net Fishing Income .....	16	4,024	27,106	569	1,569
Taxable Amount of Dividends .....	17	67,301	581,288	34,572	193,572
Bond Interest .....	18	87,860	103,544	89,855	113,855
Bank Interest .....	19	311,465	388,210	251,213	367,213
Mortgage Interest .....	20	8,987	33,230	6,333	23,333
Income from Trusts .....	21	10,669	9,513	5,937	13,937
Annuity Income .....	22	6,348	38,778	3,300	11,300
Other Canadian Investment Income .....	23	17,483	19,507	10,168	5,168
Foreign Investment Income .....	24	8,372	12,785	4,865	11,865
Net Rental Income .....	25	67,929	17,958	27,075	35,075
Taxable Capital Gains .....	26	58,378	147,818	29,824	34,824
Miscellaneous Income .....	27	97,906	286,744	56,821	175,821
Total Income Assessed .....	28	598,339	19,328,063	469,302	7,242,802
Personal Exemptions					
Basic Personal Exemption .....	29	603,805	2,387,772	515,310	2,039,031
Age Exemption .....	30				
Married or Equivalent Exemption .....	31	212,075	634,634	54,193	165,819
Wholly Dependent Children .....	32	337,859	552,601	64,396	88,396
Other Dependents Exemption .....	33	4,909	7,113	1,155	1,455
Total Personal Exemptions .....	34	603,805	3,582,120	515,310	2,295,101
Deductions					
CPP or QPP Contributions .....	35	554,377	170,120	366,710	78,610
Unemployment Insurance Premiums .....	36	474,389	196,371	335,110	100,471
Registered Pension Plan Contributions .....	37	230,008	363,589	125,894	142,494
Registered Retirement Savings Plan .....	38	188,028	429,865	109,887	199,887
Registered Home Ownership .....	39	6,310	5,981	4,665	4,365
Interest, Dividends and Capital Gains Deduction .....	40	340,310	211,173	269,728	177,173
Pension Income Deduction .....	41	10,164	9,826	4,753	4,373
Union and Professional Dues .....	42	257,646	76,479	138,278	31,878
Education Deduction .....	43	78,976	33,612	21,954	8,564
Tuition Fees .....	44	14,282	5,156	18,116	6,346
Child Care Expenses .....	45	3,720	5,468	7,439	10,109
Carrying Charges .....	46	110,483	128,861	58,857	19,317
General Expense Allowance .....	47	508,310	249,707	378,487	179,487
Other Expenses of Employment .....	48	27,132	115,481	4,902	18,532
Disability Deduction .....	49	2,139	5,617	943	2,333
Medical Claims .....	50	24,442	22,583	25,452	15,552
Charitable Donations .....	51	245,021	144,926	102,534	34,584
Eligible Deductions Transferred from Spouse .....	52	35,377	23,524	1,920	1,640
Other Deductions .....	53	74,571	463,053	19,200	58,760
Total Deductions (Item 35-53) .....	54	585,483	2,661,391	441,095	1,094,871
Forward Averaging Income Deduction .....	55	3,552	168,320	375	14,495
Forward Averaging Withdrawal Amount .....	56	1,740	31,884	620	5,154
Taxable Income Assessed .....	57	561,035	13,143,435	372,258	4,315,321
Net Federal Tax Payable .....	58	518,956	2,538,974	322,256	672,516
Net Provincial Tax Payable .....	59	396,727	1,036,887	250,936	280,046
Total Net Tax Payable .....	60	529,954	3,575,862	331,544	952,562
Basic Federal Tax .....	61	559,052	2,629,504	369,844	740,724
Forward Averaging Tax Credit .....	62	1,740	14,874	620	2,554
Dividend Tax Credit .....	63	65,270	127,440	32,910	42,320
Child Tax Credit .....	64	7,765	3,937	164,367	82,502

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 50-54 GROUPE D'ÂGE								P O T E T M E
Total		Males-Hommes		Females-Femmes		Total				
Number	Amount	Number	Amount	Number	Amount	Number	Amount			
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant			
861,498		503,073		288,083		791,156		1		
258,803		75,895		165,503		241,398		2		
1,120,301		578,968		453,586		1,032,554		3		
	\$		\$		\$		\$			
895,370	20,776,581	471,349	13,606,107	319,693	4,545,118	791,042	18,151,225	4		
27,273	501,482	16,792	342,003	6,214	62,600	23,006	404,603	5		
30,274	74,332	20,521	73,675	8,616	18,318	29,137	91,993	6		
410,592	253,530	194,477	104,235	54,161	26,236	248,638	130,471	7		
181,187	586,617	98,076	370,909	65,230	171,906	163,306	542,815	8		
								9		
32,051	95,193	17,339	68,655	37,490	105,555	54,829	174,210	10		
16,555	90,674	24,310	154,033	11,298	57,014	35,608	211,047	11		
88,528	410,501	60,725	383,273	22,823	87,924	83,548	471,197	12		
23,807	883,486	18,622	759,539	4,957	57,346	23,579	816,885	13		
8,676	53,442	5,356	51,786	2,204	5,774	7,560	57,560	14		
42,934	192,225	41,901	224,753	7,633	29,998	49,534	254,751	15		
4,593	28,851	3,467	18,200	414	1,454	3,881	19,654	16		
101,873	774,781	68,508	568,507	41,134	214,364	109,642	782,872	17		
177,715	216,681	97,900	148,020	96,001	155,660	193,901	303,681	18		
562,678	755,558	340,543	547,951	251,717	479,235	592,260	1,027,186	19		
15,320	57,045	13,625	47,461	10,704	36,729	24,329	84,189	20		
16,606	23,319	11,952	13,461	7,702	16,392	19,654	29,853	21		
9,648	49,977	8,897	58,027	4,046	14,942	12,943	72,969	22		
27,651	25,428	19,574	22,622	11,689	9,892	31,263	32,515	23		
13,237	23,967	10,578	25,504	6,513	17,427	17,091	42,931	24		
95,004	53,302	71,532	77,700	28,842	33,542	100,374	111,242	25		
88,202	182,104	67,204	191,780	36,158	56,418	103,362	248,198	26		
154,727	461,867	96,751	263,941	47,612	144,426	144,363	408,367	27		
1,067,641	26,570,943	572,291	18,122,142	420,885	6,348,271	993,176	24,470,414	28		
1,119,115	4,426,836	578,088	2,286,721	453,328	1,793,916	1,031,416	4,080,637	29		
								30		
266,268	800,455	214,836	643,262	39,183	116,225	254,019	759,487	31		
402,255	641,434	233,189	356,876	40,003	52,270	273,192	409,146	32		
6,064	8,527	1,955	2,911	624	1,043	2,579	3,954	33		
1,119,115	5,877,251	578,088	3,289,770	453,328	1,963,453	1,031,416	5,253,223	34		
921,087	248,757	514,317	157,440	305,509	64,077	819,826	221,517	35		
809,499	296,854	427,702	175,188	273,418	79,971	701,120	255,159	36		
355,902	505,999	221,020	343,679	106,550	117,490	327,570	461,169	37		
297,915	629,834	197,772	477,847	109,917	216,621	307,689	694,468	38		
10,975	10,381	4,869	4,724	3,524	3,144	8,393	7,868	39		
610,038	388,277	361,844	245,490	267,074	194,762	628,918	440,252	40		
14,917	14,198	21,795	20,936	10,290	9,755	32,085	30,691	41		
395,924	108,320	241,364	71,576	115,327	25,251	356,691	96,826	42		
100,930	42,175	76,138	32,993	15,935	6,248	92,073	39,241	43		
32,398	11,498	9,981	3,212	10,961	3,467	20,942	6,678	44		
11,159	15,568	1,192	1,667	1,242	1,624	2,434	3,291	45		
169,340	148,177	110,991	161,062	56,604	20,063	167,595	181,125	46		
886,797	429,650	468,854	229,133	314,928	149,228	783,782	378,362	47		
32,034	134,015	24,362	87,372	4,332	19,237	28,694	106,609	48		
3,082	7,956	3,250	8,194	676	1,631	3,926	9,825	49		
49,894	38,107	23,415	18,604	24,813	16,374	48,228	34,979	50		
347,555	179,512	239,755	148,742	100,826	38,450	340,581	187,191	51		
37,297	25,172	44,018	31,495	3,287	3,449	47,305	34,943	52		
93,771	521,817	62,982	405,571	18,243	63,922	81,225	469,494	53		
1,026,578	3,756,264	559,853	2,624,925	391,968	1,034,765	951,821	3,659,689	54		
3,927	182,811	3,456	201,501	479	21,142	3,935	222,643	55		
2,360	37,042	1,556	28,258	346	6,000	1,902	34,259	56		
933,293	17,458,761	533,697	12,236,258	331,747	3,725,441	865,444	15,961,699	57		
841,212	3,211,490	491,496	2,386,924	280,228	576,962	771,724	2,963,887	58		
647,663	1,316,936	373,613	980,949	215,976	241,259	589,589	1,222,208	59		
861,498	4,528,426	503,073	3,367,873	288,083	818,222	791,156	4,186,095	60		
928,896	3,370,225	531,727	2,468,977	328,814	635,137	860,541	3,104,114	61		
2,360	17,432	1,556	13,623	346	3,126	1,902	16,749	62		
98,180	169,762	65,792	124,669	38,591	46,908	104,383	171,577	63		
172,132	86,439	4,517	2,453	94,897	43,374	99,414	45,827	64		

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	AGE GROUP—55-59			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	455,972	257,909
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	84,181	143,692
Total Number of Returns .....	3	Nombre total de déclarations .....	3	540,153	401,601
Sources of Income .....		Sources de revenu .....		\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	4	412,762	11,037,284
Commissions from Employment .....	5	Commissions d'emploi .....	5	15,871	279,176
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	17,290	72,237
Family Allowance .....	7	Allocations familiales .....	7	95,739	44,929
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	98,910	392,424
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9		
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	27,825	109,791
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	60,460	573,689
Net Business Income .....	12	Revenu net d'entreprise .....	12	50,412	295,344
Net Professional Income .....	13	Revenu net de profession libérale .....	13	13,760	593,898
Net Commission Income .....	14	Revenu net de commissions .....	14	6,252	50,027
Net Farming Income .....	15	Revenu net d'agriculture .....	15	39,483	261,472
Net Fishing Income .....	16	Revenu net de pêche .....	16	3,421	17,173
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	68,801	550,828
Bond Interest .....	18	Intérêt obligataire .....	18	111,822	203,737
Bank Interest .....	19	Intérêt bancaire .....	19	345,332	701,116
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	16,142	63,491
Income from Trusts .....	21	Revenu de fiducie .....	21	11,216	13,442
Annuity Income .....	22	Revenu de rentes .....	22	10,711	72,294
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	21,048	24,433
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	11,678	23,867
Net Rental Income .....	25	Revenu net de location .....	25	62,561	118,807
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	69,524	183,990
Miscellaneous Income .....	27	Revenus divers .....	27	100,142	305,949
Total Income Assessed .....	28	Revenu total établi .....	28	532,523	15,989,398
Personal Exemptions .....		Exemptions personnelles .....			
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	539,487	2,134,957
Age Exemption .....	30	Exemption en raison d'âge .....	30		
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	221,981	661,488
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	130,969	185,474
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	890	1,012
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	539,487	2,982,932
Deductions .....		Déductions .....			
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	447,921	133,842
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	372,948	148,606
Registered Pension Plan .....		Cotisations à un régime enregistré .....			
Contributions .....	37	de pensions .....	37	194,432	279,442
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	203,806	541,397
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	4,435	4,232
Interest, Dividends and Capital Gains .....		Déduction pour intérêts, dividendes .....			
Deduction .....	40	et gains en capital .....	40	365,394	269,175
Pension Income .....		Déduction relative au revenu .....			
Deduction .....	41	de pensions .....	41	53,021	51,387
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	212,706	57,858
Education Deduction .....	43	Déduction relative aux études .....	43	48,932	20,754
Tuition Fees .....	44	Frais de scolarité .....	44	5,211	1,852
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	590	783
Carrying Charges .....	46	Frais financiers .....	46	115,335	131,328
General Expense Allowance .....	47	Déduction générale pour frais .....	47	408,865	198,805
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	19,044	67,362
Disability Deduction .....	49	Déduction pour invalidité .....	49	3,111	7,750
Medical Claims .....	50	Frais médicaux .....	50	24,025	20,194
Charitable Donations .....	51	Dons de charité .....	51	232,990	142,089
Eligible Deductions Transferred .....		Déductions admissibles transférées .....			
from Spouse .....	52	d'un conjoint à l'autre .....	52	55,737	46,685
Other Deductions .....	53	Autres déductions .....	53	52,291	306,861
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	517,161	2,430,402
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	2,760	149,167
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	1,356	22,699
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	488,628	10,644,225
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	444,104	2,026,835
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	338,696	835,827
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	455,971	2,862,664
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	485,864	2,125,774
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,357	10,616
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	66,094	120,059
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	2,378	913

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 60-64 GROUPE D'ÂGE						P O T S E T M E
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
713,881		383,365		202,719		586,084		1
227,873		96,575		135,044		231,619		2
941,754		479,940		337,763		817,703		3
	\$		\$		\$		\$	
666,984	14,550,636	292,665	6,740,650	158,438	1,957,642	451,103	8,698,292	4
19,890	309,322	10,230	169,294	3,323	25,697	13,553	194,991	5
24,149	87,503	17,314	93,572	5,198	18,264	22,512	111,836	6
120,258	54,575	37,636	15,449	7,896	2,925	45,532	18,374	7
154,980	547,904	94,004	396,619	42,712	125,089	136,716	521,708	8
								9
85,550	291,034	74,306	270,324	92,402	271,128	166,708	541,452	10
93,981	746,717	129,095	1,345,458	62,058	331,513	191,153	1,676,971	11
69,259	371,250	40,286	223,392	12,303	43,711	52,589	267,103	12
17,436	633,582	11,724	436,589	2,152	22,886	13,876	459,475	13
7,547	59,017	5,012	39,776	1,861	5,426	6,873	45,201	14
45,437	286,997	37,232	254,732	6,230	23,236	43,462	277,968	15
3,742	17,986	2,575	15,348	177	76	2,752	15,271	16
114,548	792,182	65,206	495,370	43,103	245,944	108,309	741,314	17
224,939	430,657	110,754	238,098	104,347	229,592	215,101	467,690	18
609,559	1,340,398	342,896	846,627	249,636	774,741	592,532	1,621,368	19
30,454	127,040	18,769	83,761	15,304	60,573	34,073	144,333	20
20,681	42,080	11,054	15,617	8,289	24,660	19,343	40,277	21
17,637	96,768	24,507	117,593	15,914	49,687	40,421	167,280	22
35,776	36,757	20,703	26,846	14,263	12,530	34,966	39,376	23
19,688	39,745	13,676	33,674	7,497	14,530	21,173	48,203	24
93,001	177,401	51,774	108,993	26,000	44,826	77,774	153,819	25
120,283	244,369	71,886	197,568	49,359	64,709	121,245	262,277	26
147,611	439,103	108,317	392,258	50,560	152,848	158,877	545,106	27
911,816	21,723,024	473,517	12,557,606	324,235	4,502,079	797,752	17,059,685	28
940,728	3,722,778	478,964	1,895,042	337,434	1,335,515	816,398	3,230,557	29
								30
248,556	736,126	209,491	606,602	12,201	32,901	221,692	639,502	31
148,732	207,737	59,050	81,081	6,757	7,513	65,807	88,594	32
1,372	1,614	700	901	280	414	980	1,316	33
940,728	4,668,256	478,964	2,583,626	337,434	1,376,343	816,398	3,959,970	34
690,161	184,014	315,197	88,315	147,802	28,866	462,999	117,181	35
590,380	211,726	257,513	93,357	130,868	35,326	388,381	128,683	36
283,744	374,092	135,684	183,567	53,700	52,724	189,384	236,291	37
308,892	760,702	160,036	481,148	75,668	173,141	235,704	654,288	38
8,558	8,180	3,524	3,336	2,286	2,227	5,810	5,563	39
638,776	485,577	354,830	280,804	254,679	216,247	609,509	497,051	40
84,088	80,742	126,129	123,376	60,798	57,715	186,927	181,091	41
304,755	76,941	145,594	35,404	56,481	10,095	202,075	45,499	42
58,337	24,569	24,296	10,115	3,912	1,443	28,208	11,558	43
11,855	3,469	2,487	672	2,410	654	4,897	1,326	44
876	1,341	86	40	24	48	110	88	45
184,234	151,212	111,164	93,939	67,304	17,471	178,468	111,409	46
659,189	317,112	291,558	137,824	155,560	71,445	447,118	209,270	47
21,811	76,130	12,681	47,662	2,151	8,863	14,832	56,525	48
4,437	10,898	4,030	9,955	1,817	4,506	5,847	14,461	49
46,828	35,334	25,688	18,530	23,944	14,183	49,632	32,714	50
339,791	189,304	216,683	132,600	97,253	43,748	313,936	176,348	51
59,859	52,348	71,585	83,585	5,624	10,384	77,209	93,970	52
68,754	367,084	41,997	210,043	13,649	44,375	55,646	254,418	53
872,069	3,410,775	455,308	2,034,272	300,429	793,461	755,737	2,827,733	54
3,594	171,313	1,989	104,445	607	19,860	2,596	124,305	55
1,892	30,806	1,465	20,363	328	7,808	1,793	28,171	56
789,099	13,983,564	419,164	8,070,116	247,050	2,549,399	666,214	10,619,515	57
694,478	2,534,407	371,314	1,478,576	196,464	374,707	567,778	1,853,283	58
532,762	1,049,425	290,910	630,060	158,305	165,407	449,215	795,466	59
713,880	3,583,833	383,364	2,108,635	202,719	540,114	586,083	2,648,749	60
781,608	2,684,357	416,905	1,573,084	242,356	415,655	659,261	1,988,739	61
1,893	14,690	1,481	11,080	328	3,827	1,809	14,907	62
108,071	172,114	62,327	108,580	40,461	53,113	102,788	161,693	63
42,267	17,117	1,607	622	9,983	3,945	11,590	4,567	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	AGE GROUP 65-69 GROUPE D'ÂGE			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	217,619		136,446	
Number of Non-Taxable Returns .....	2	104,022		110,403	
Total Number of Returns .....	3	321,641		246,849	
Sources of Income			\$		\$
Wages and Salaries .....	4	84,030	1,224,981	45,361	379,111
Commissions from Employment .....	5	3,707	53,718	965	5,311
Other Employment Earnings .....	6	4,102	16,563	1,081	1,717
Family Allowance .....	7	9,788	4,117	2,138	7,777
Unemployment Insurance Benefits .....	8	31,394	59,664	13,920	17,664
Old Age Security Pension .....	9	306,598	878,934	236,419	683,919
CPP or QPP Benefits .....	10	298,194	1,047,082	182,642	482,812
Other Pensions or Superannuation .....	11	181,513	1,347,315	89,575	404,315
Net Business Income .....	12	19,368	66,766	5,703	21,212
Net Professional Income .....	13	7,653	216,049	1,341	14,616
Net Commission Income .....	14	3,700	24,963	800	2,616
Net Farming Income .....	15	22,134	115,121	4,257	16,212
Net Fishing Income .....	16	727	2,061	30	30
Taxable Amount of Dividends .....	17	44,323	369,153	38,579	230,212
Bond Interest .....	18	88,515	222,486	92,877	236,812
Bank Interest .....	19	252,885	777,638	207,523	788,912
Mortgage Interest .....	20	15,721	61,213	12,932	54,112
Income from Trusts .....	21	7,243	11,786	9,339	37,612
Annuity Income .....	22	43,100	160,794	29,704	64,212
Other Canadian Investment Income .....	23	15,477	13,787	10,649	7,512
Foreign Investment Income .....	24	7,981	17,598	5,865	18,812
Net Rental Income .....	25	32,464	86,789	17,407	51,212
Taxable Capital Gains .....	26	53,497	130,482	47,979	67,212
Miscellaneous Income .....	27	74,242	242,967	37,180	110,112
Total Income Assessed .....	28	321,276	7,152,027	246,470	3,697,912
Personal Exemptions					
Basic Personal Exemption .....	29	321,294	1,271,820	246,677	976,612
Age Exemption .....	30	320,855	795,407	246,488	611,112
Married or Equivalent Exemption .....	31	115,742	270,853	4,793	11,612
Wholly Dependent Children .....	32	16,575	22,006	1,972	2,312
Other Dependents Exemption .....	33	73	75	63	63
Total Personal Exemptions .....	34	321,294	2,360,161	246,677	1,601,912
Deductions					
CPP or QPP Contributions .....	35	37,103	6,364	21,056	2,712
Unemployment Insurance Premiums .....	36	26,473	5,616	13,472	2,212
Registered Pension Plan Contributions .....	37	22,643	24,634	9,081	8,612
Registered Retirement Savings Plan .....	38	66,548	329,696	31,955	113,712
Registered Home Ownership .....	39	1,142	1,141	981	981
Interest, Dividends and Capital Gains Deduction .....	40	258,061	215,415	208,817	184,512
Pension Income Deduction .....	41	194,119	186,052	101,627	94,412
Union and Professional Dues .....	42	34,043	4,492	15,661	1,412
Education Deduction .....	43	5,380	2,171	712	212
Tuition Fees .....	44	962	231	1,009	331
Child Care Expenses .....	45	63	25	27	27
Carrying Charges .....	46	87,114	39,040	61,930	14,212
General Expense Allowance .....	47	82,476	35,129	43,892	18,612
Other Expenses of Employment .....	48	3,442	12,187	402	1,012
Disability Deduction .....	49	3,123	7,739	2,014	4,912
Medical Claims .....	50	16,076	12,442	14,273	13,412
Charitable Donations .....	51	143,236	90,111	85,612	48,412
Eligible Deductions Transferred from Spouse .....	52	80,492	141,537	3,751	7,212
Other Deductions .....	53	20,125	81,765	8,456	27,612
Total Deductions (Item 35-53) .....	54	301,097	1,195,787	225,442	545,012
Forward Averaging Income Deduction .....	55	1,114	54,357	386	13,912
Forward Averaging Withdrawal Amount .....	56	1,076	15,638	451	3,512
Taxable Income Assessed .....	57	266,591	3,703,124	174,672	1,697,112
Net Federal Tax Payable .....	58	203,463	624,378	130,523	242,412
Net Provincial Tax Payable .....	59	173,003	280,226	108,336	106,912
Total Net Tax Payable .....	60	217,619	904,605	136,446	349,312
Basic Federal Tax .....	61	264,181	679,555	170,001	269,112
Forward Averaging Tax Credit .....	62	1,076	7,601	451	1,512
Dividend Tax Credit .....	63	42,253	81,673	35,920	50,112
Child Tax Credit .....	64	999	495	2,823	1,112

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



TABLEAU 4 (SUITE)

## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 70 AND OVER — GROUPE D'ÂGE 70 ET PLUS						P O S I T I O N
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
354,065		265,607		245,669		511,276		1
214,425		213,223		218,958		432,181		2
568,490		478,830		464,627		943,457		3
	\$		\$		\$		\$	
129,391	1,604,101	40,972	476,591	19,774	135,198	60,746	611,790	4
4,672	59,107	1,861	21,276	328	4,281	2,189	25,558	5
5,183	18,357	1,678	3,631	431	595	2,109	4,226	6
11,926	4,883	3,503	1,604	1,577	629	5,080	2,233	7
45,314	77,359	187	58	315	384	502	442	8
543,017	1,562,883	469,402	1,478,979	458,238	1,452,764	927,640	2,931,743	9
480,836	1,529,953	411,872	1,127,220	255,786	538,823	667,658	1,666,043	10
271,088	1,751,702	260,595	1,572,643	168,174	764,381	428,769	2,337,024	11
25,071	87,999	15,047	35,954	4,058	8,642	19,105	44,596	12
8,994	230,681	6,299	92,548	1,509	7,429	7,808	99,976	13
4,500	27,602	4,432	17,039	680	1,772	5,112	18,810	14
26,391	131,335	26,538	112,903	6,468	16,372	33,006	129,275	15
752	2,145	639	1,972	40		678	1,971	16
82,902	599,414	72,758	623,202	97,587	636,667	170,345	1,259,869	17
181,392	459,306	163,286	507,730	207,444	637,772	370,730	1,145,501	18
460,408	1,566,556	410,122	1,722,899	417,380	2,055,379	827,502	3,778,278	19
28,653	115,407	26,254	116,261	25,101	98,041	51,355	214,302	20
16,582	49,467	12,197	36,066	28,115	172,795	40,312	208,861	21
72,804	225,024	73,927	254,683	51,812	105,939	125,739	360,623	22
26,126	21,344	24,687	30,362	26,156	22,524	50,843	52,886	23
13,846	36,424	13,523	39,081	12,015	41,406	25,538	80,487	24
49,871	138,069	44,613	158,019	34,086	74,000	78,699	232,020	25
101,476	197,708	91,103	227,992	111,354	187,625	202,457	415,617	26
111,422	353,138	56,936	142,835	29,533	64,807	86,469	207,642	27
567,746	10,849,964	478,537	8,801,549	464,147	7,028,225	942,684	15,829,774	28
567,971	2,248,504	477,898	1,891,496	464,321	1,838,332	942,219	3,729,828	29
567,343	1,406,599	477,898	1,184,573	464,321	1,151,279	942,219	2,335,851	30
120,535	282,479	92,679	146,357	4,884	11,509	97,563	157,866	31
18,547	24,363	6,667	8,036	1,291	1,191	7,958	9,227	32
136	122			14	19	17	22	33
567,971	3,962,067	477,898	3,230,465	464,321	3,002,329	942,219	6,232,795	34
58,159	9,124	702	69	330	42	1,036	110	35
39,945	7,830							36
31,724	33,324	3,814	2,742	1,261	387	5,075	3,129	37
98,503	443,396	20,195	89,595	5,710	27,676	25,905	117,271	38
2,123	2,066	677	644	1,139	1,044	1,816	1,687	39
466,878	399,978	416,462	368,789	415,138	384,175	831,600	752,965	40
295,746	280,539	282,339	268,000	186,234	170,717	468,573	438,717	41
49,704	5,903	20,337	1,313	13,959	420	34,296	1,733	42
6,092	2,394	1,708	659	283	88	1,991	747	43
1,971	562	471	131	626	181	1,097	312	44
90	50							45
149,044	53,299	144,752	49,008	151,001	31,754	295,753	80,762	46
126,368	53,767	39,502	15,817	18,446	7,297	57,948	23,114	47
3,844	13,197	2,382	7,161	323	3,130	2,705	10,291	48
5,137	12,733	9,392	23,258	12,116	29,934	21,508	53,192	49
30,349	25,897	30,905	58,613	32,662	112,468	63,567	171,081	50
228,848	138,539	215,740	159,052	189,847	123,538	405,587	282,591	51
84,243	148,802	127,804	269,347	6,976	14,961	134,780	284,309	52
28,581	109,452	16,680	71,658	11,899	31,216	28,579	102,874	53
526,539	1,740,850	451,819	1,385,857	430,739	939,029	882,558	2,324,886	54
1,500	68,261	1,173	66,358	728	32,264	1,901	98,622	55
1,527	19,166	690	12,305	862	11,041	1,551	23,346	56
441,263	5,400,248	351,913	4,399,353	325,490	3,353,279	677,403	7,752,632	57
333,986	866,838	246,079	726,279	233,369	472,462	479,448	1,198,741	58
281,339	387,157	219,128	328,490	199,870	216,433	418,998	544,923	59
354,065	1,253,995	265,607	1,054,769	245,669	688,895	511,276	1,743,664	60
434,182	948,727	346,042	788,260	312,855	519,803	658,897	1,308,063	61
1,527	9,146	690	6,044	866	5,544	1,555	11,588	62
78,173	131,829	66,503	137,733	90,121	136,590	156,624	274,323	63
3,822	1,673	480	237	1,431	583	1,911	820	64

TABLE 4 (CONTINUED)

## ALL RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	GRAND TOTAL — TOTAL			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	6,383,545		4,266,693	
Number of Non-Taxable Returns .....	2	1,698,105		3,203,838	
Total Number of Returns .....	3	8,081,650		7,470,531	
Sources of Income .....			\$		\$
Wages and Salaries .....	4	6,397,733	139,777,401	5,055,545	63,504,600
Commissions from Employment .....	5	238,048	3,508,670	109,357	659,800
Other Employment Earnings .....	6	248,704	558,975	197,637	245,200
Family Allowance .....	7	2,568,757	1,689,031	1,161,524	645,800
Unemployment Insurance Benefits .....	8	1,697,075	5,893,474	1,314,113	3,347,300
Old Age Security Pension .....	9	776,658	2,359,936	695,852	2,140,200
CPP or QPP Benefits .....	10	885,799	2,730,379	710,512	1,758,200
Other Pensions or Superannuation .....	11	681,789	5,115,397	381,877	1,779,000
Net Business Income .....	12	584,644	3,151,605	254,449	867,500
Net Professional Income .....	13	192,184	6,368,607	71,609	760,000
Net Commission Income .....	14	72,640	508,073	32,444	94,500
Net Farming Income .....	15	367,285	1,815,291	68,415	208,900
Net Fishing Income .....	16	45,631	303,533	5,261	15,300
Taxable Amount of Dividends .....	17	655,631	4,745,287	456,027	2,401,300
Bond Interest .....	18	1,150,032	1,764,798	1,240,185	1,983,800
Bank Interest .....	19	3,594,807	6,129,233	3,046,963	6,159,200
Mortgage Interest .....	20	124,496	458,413	104,491	386,200
Income from Trusts .....	21	113,569	179,517	101,816	369,900
Annuity Income .....	22	176,382	754,906	118,022	296,400
Other Canadian Investment Income .....	23	191,089	179,140	137,376	90,600
Foreign Investment Income .....	24	96,559	186,644	62,729	144,300
Net Rental Income .....	25	563,656	416,166	266,354	294,400
Taxable Capital Gains .....	26	652,438	1,415,230	449,669	566,400
Miscellaneous Income .....	27	1,166,252	2,924,422	834,041	2,022,100
Total Income Assessed .....	28	8,008,481	192,934,129	6,805,594	90,742,100
Personal Exemptions .....					
Basic Personal Exemption .....	29	8,071,689	31,921,529	7,466,286	29,529,200
Age Exemption .....	30	799,412	1,981,614	712,004	1,765,400
Married or Equivalent Exemption .....	31	2,272,382	6,591,858	593,882	1,878,400
Wholly Dependent Children .....	32	2,673,351	3,978,458	794,770	974,800
Other Dependents Exemption .....	33	34,673	54,011	14,780	21,800
Total Personal Exemptions .....	34	8,071,689	44,527,471	7,466,286	34,169,700
Deductions .....					
CPP or QPP Contributions .....	35	6,388,964	1,705,451	4,566,708	880,100
Unemployment Insurance Premiums .....	36	5,977,066	2,069,645	4,590,877	1,194,500
Registered Pension Plan Contributions .....	37	2,118,387	2,900,893	1,352,894	1,349,000
Registered Retirement Savings Plan .....	38	1,684,432	4,013,075	960,648	1,778,200
Registered Home Ownership .....	39	317,269	295,004	243,995	223,400
Interest, Dividends and Capital Gains Deduction .....	40	3,930,928	2,471,048	3,325,580	2,156,400
Pension Income Deduction .....	41	697,478	667,943	403,688	373,600
Union and Professional Dues .....	42	2,741,430	713,611	1,692,213	344,700
Education Deduction .....	43	529,057	194,827	279,112	88,900
Tuition Fees .....	44	525,649	340,074	554,383	304,900
Child Care Expenses .....	45	81,796	131,978	419,966	614,200
Carrying Charges .....	46	1,146,315	957,625	742,128	199,800
General Expense Allowance .....	47	6,358,136	3,058,112	5,013,613	2,337,400
Other Expenses of Employment .....	48	270,163	925,198	53,390	176,000
Disability Deduction .....	49	36,631	91,491	22,485	55,240
Medical Claims .....	50	246,569	219,392	285,801	266,900
Charitable Donations .....	51	2,565,943	1,331,157	1,418,605	495,700
Eligible Deductions Transferred from Spouse .....	52	514,902	648,562	40,504	51,260
Other Deductions .....	53	763,422	3,326,966	282,352	630,200
Total Deductions (Item 35-53) .....	54	7,817,052	26,062,051	6,323,738	13,520,900
Forward Averaging Income Deduction .....	55	24,838	1,217,022	5,762	183,000
Forward Averaging Withdrawal Amount .....	56	13,295	201,521	5,087	65,000
Taxable Income Assessed .....	57	7,009,414	124,387,451	4,980,726	50,436,940
Net Federal Tax Payable .....	58	6,216,300	22,582,285	4,138,736	7,568,250
Net Provincial Tax Payable .....	59	4,755,114	9,299,366	3,178,721	3,167,550
Total Net Tax Payable .....	60	6,383,543	31,881,654	4,266,693	10,735,810
Basic Federal Tax .....	61	6,982,245	23,943,576	4,939,375	8,448,110
Forward Averaging Tax Credit .....	62	13,312	98,197	5,091	31,780
Dividend Tax Credit .....	63	622,364	1,040,209	419,287	517,900
Child Tax Credit .....	64	61,628	32,662	2,480,688	1,461,640

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GLOBAL		P O T E T M E
Total		
Number Nombre	Amount Montant	
10,650,238		1
4,901,943		2
15,552,181		3
	\$	
1,453,278	203,282,030	4
347,405	4,168,501	5
446,341	804,251	6
3,730,281	2,334,922	7
3,011,188	9,240,831	8
1,472,510	4,500,153	9
1,596,311	4,488,678	10
1,063,666	6,894,411	11
839,093	4,019,191	12
263,793	7,128,694	13
105,084	602,605	14
435,700	2,024,237	15
50,892	318,883	16
1,111,658	7,146,677	17
2,390,217	3,748,603	18
6,641,770	12,288,435	19
228,987	844,712	20
215,385	549,456	21
294,404	1,051,342	22
328,465	269,825	23
159,288	331,007	24
830,010	710,577	25
1,102,107	1,981,669	26
2,000,293	4,946,601	27
4,814,075	283,676,292	28
5,537,975	61,450,751	29
1,511,416	3,747,048	30
2,866,264	8,470,272	31
3,468,121	4,953,311	32
49,453	75,821	33
5,537,975	78,697,202	34
0,955,672	2,585,584	35
0,567,943	3,264,150	36
3,471,281	4,249,912	37
2,645,080	5,791,294	38
561,264	518,465	39
7,256,508	4,627,464	40
1,101,166	1,041,613	41
4,433,643	1,058,331	42
808,169	283,738	43
1,080,032	644,984	44
501,762	746,269	45
1,888,443	1,157,485	46
1,371,749	5,395,532	47
323,553	1,101,284	48
59,116	146,732	49
532,370	486,306	50
3,984,548	1,826,887	51
555,406	699,823	52
1,045,774	3,957,198	53
4,140,790	39,583,049	54
30,600	1,400,114	55
18,382	266,546	56
1,990,140	174,824,392	57
0,355,036	30,150,540	58
7,933,835	12,466,924	59
0,650,236	42,617,467	60
1,921,620	32,391,689	61
18,403	129,979	62
1,041,651	1,558,111	63
2,542,316	1,494,307	64

Note: The Grand Total includes taxfilers whose age was stated.

Remarque: Le total global comprend les contribuables dont l'âge n'est pas indiqué.

TABLE 4A

## TAXABLE RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

		AGE GROUP UNDER 20 — GROUPE D'ÂGE MOINS DE 20			
		Males-Hommes		Females-Femmes	
ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns . . . . .	1	99,505		54,962	
Number of Non-Taxable Returns . . . . .	2				
Total Number of Returns . . . . .	3	99,505		54,962	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries . . . . .	4	95,707	893,764	52,937	460,1
Commissions from Employment . . . . .	5	1,067	1,760	2,506	2,5
Other Employment Earnings . . . . .	6	2,680	1,686	1,972	1,2
Family Allowance . . . . .	7	1,227	367	734	2
Unemployment Insurance Benefits . . . . .	8	34,729	88,609	11,770	19,8
Old Age Security Pension . . . . .	9				
CPP or QPP Benefits . . . . .	10	2,905	1,703	1,016	7
Other Pensions or Superannuation . . . . .	11	174	444		
Net Business Income . . . . .	12	1,011	4,385	630	1,8
Net Professional Income . . . . .	13	108	684	92	5
Net Commission Income . . . . .	14	508	545	335	1,2
Net Farming Income . . . . .	15	1,245	7,065	331	6,0
Net Fishing Income . . . . .	16	1,839	9,631	70	1
Taxable Amount of Dividends . . . . .	17	1,249	13,927	880	18,0
Bond Interest . . . . .	18	4,633	4,458	3,454	3,4
Bank Interest . . . . .	19	17,021	13,866	10,154	8,4
Mortgage Interest . . . . .	20	211	2,955	215	1,1
Income from Trusts . . . . .	21	1,591	16,172	1,565	13,9
Annuity Income . . . . .	22			65	3
Other Canadian Investment Income . . . . .	23	679	1,114	375	1,5
Foreign Investment Income . . . . .	24	389	450	167	1,3
Net Rental Income . . . . .	25	329	240		
Taxable Capital Gains . . . . .	26	1,150	2,045	707	1,8
Miscellaneous Income . . . . .	27	4,229	7,155	2,329	5,6
Total Income Assessed . . . . .	28	99,505	1,073,090	54,962	550,2
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption . . . . .	29	99,484	393,850	54,961	217,4
Age Exemption . . . . .	30				
Married or Equivalent Exemption . . . . .	31	1,283	3,866	565	1,7
Wholly Dependent Children . . . . .	32	714	614	355	25
Other Dependents Exemption . . . . .	33	190	149	63	4
Total Personal Exemptions . . . . .	34	99,484	398,480	54,961	219,4
Deductions	Déductions				
CPP or QPP Contributions . . . . .	35	85,352	10,991	48,150	5,7
Unemployment Insurance Premiums . . . . .	36	94,700	18,564	51,855	9,8
Registered Pension Plan					
Contributions . . . . .	37	5,199	2,862	2,356	91
Registered Retirement Savings Plan . . . . .	38	2,165	2,595	818	75
Registered Home Ownership . . . . .	39	2,390	2,096	1,862	1,22
Interest, Dividends and Capital Gains					
Deduction . . . . .	40	19,147	8,241	13,276	5,76
Pension Income					
Deduction . . . . .	41	174	170		
Union and Professional Dues . . . . .	42	21,174	2,871	9,446	1,08
Education Deduction . . . . .	43	9,308	2,589	5,376	1,53
Tuition Fees . . . . .	44	9,274	5,983	6,746	4,93
Child Care Expenses . . . . .	45	62	109	314	44
Carrying Charges . . . . .	46	1,309	756	990	44
General Expense Allowance . . . . .	47	95,770	47,150	52,874	26,08
Other Expenses of Employment . . . . .	48	1,004	780	140	26
Disability Deduction . . . . .	49	63	156		
Medical Claims . . . . .	50	670	242	1,070	49
Charitable Donations . . . . .	51	6,404	877	5,028	1,19
Eligible Deductions Transferred					
from Spouse . . . . .	52				
Other Deductions . . . . .	53	3,205	1,982	1,109	48
Total Deductions (Item 35-53) . . . . .	54	99,011	109,013	54,738	61,17
Forward Averaging Income Deduction . . . . .	55	16	491	27	55
Forward Averaging Withdrawal Amount . . . . .	56	63	612		
Taxable Income Assessed . . . . .	57	99,505	565,719	54,962	269,05
Net Federal Tax Payable . . . . .	58	92,280	64,149	49,644	25,27
Net Provincial Tax Payable . . . . .	59	72,658	30,020	37,825	11,66
Total Net Tax Payable . . . . .	60	99,505	94,170	54,962	36,93
Basic Federal Tax . . . . .	61	99,505	83,535	54,962	35,93
Forward Averaging Tax Credit . . . . .	62	63	300		
Dividend Tax Credit . . . . .	63	1,249	3,157	880	4,09
Child Tax Credit . . . . .	64			1,514	576

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

Total		AGE GROUP 20-24 GROUPE D'ÂGE						P O S I T I O N
		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
154,467		714,450		562,012		1,276,462		1
154,467		714,450		562,012		1,276,462		2
	\$		\$		\$		\$	3
148,644	1,353,887	692,791	9,783,321	553,749	6,809,926	1,246,540	16,593,247	4
3,573	4,351	19,307	107,338	15,952	45,242	35,259	152,579	5
4,652	2,901	31,141	18,952	22,853	18,134	53,994	37,086	6
1,961	589	56,453	22,656	30,031	9,652	86,484	32,307	7
46,499	108,483	298,469	928,724	162,335	389,131	460,804	1,317,856	8
								9
3,921	2,431	6,124	5,032	4,863	3,612	10,987	8,644	10
174	444	1,409	1,337	997	810	2,406	2,147	11
1,641	6,261	19,823	117,907	8,217	31,157	28,040	149,063	12
200	1,279	2,682	12,828	2,690	17,372	5,372	30,200	13
843	1,784	3,531	12,774	1,709	2,096	5,240	14,869	14
1,576	13,087	11,334	61,305	1,239	4,807	12,573	66,111	15
1,909	9,751	4,946	32,960	303	1,208	5,249	34,168	16
2,129	32,009	11,390	31,214	8,710	22,105	20,100	53,319	17
8,087	7,898	49,947	30,672	56,390	27,946	106,337	58,618	18
27,175	22,365	157,999	87,334	146,270	69,935	304,269	157,269	19
426	4,087	1,264	2,392	822	1,435	2,086	3,826	20
3,156	30,098	4,219	7,760	3,559	11,974	7,778	19,734	21
66	376	97	492	64	833	161	1,325	22
1,054	2,620	4,755	2,314	4,238	1,017	8,993	3,331	23
556	1,788	1,318	1,308	879	234	2,197	1,542	24
329	240	8,030	1,089	4,455	688	12,485	1,777	25
1,857	3,846	13,310	4,842	6,640	2,667	19,950	7,509	26
6,558	12,760	54,437	76,433	44,546	55,458	98,983	131,891	27
154,467	1,623,337	714,450	11,350,982	562,012	7,527,439	1,276,462	18,878,421	28
154,445	611,293	714,283	2,827,265	561,968	2,223,872	1,276,251	5,051,137	29
								30
1,848	5,584	66,208	186,435	21,314	59,280	87,522	245,714	31
1,069	866	54,499	52,094	19,599	15,469	74,098	67,562	32
252	194	1,724	2,462	1,114	1,491	2,838	3,953	33
154,445	617,937	714,283	3,068,255	561,968	2,300,112	1,276,251	5,368,367	34
133,502	16,721	690,797	142,692	547,734	100,541	1,238,531	243,233	35
146,555	28,392	689,901	196,164	550,665	148,304	1,240,566	344,468	36
7,555	3,773	103,910	80,664	103,302	69,740	207,212	150,404	37
2,983	3,345	51,560	78,094	39,027	47,512	90,587	125,606	38
4,252	3,324	71,319	63,848	63,887	56,938	135,206	120,785	39
32,423	14,002	184,841	76,504	180,410	67,291	365,251	143,795	40
174	170	1,032	630	564	362	1,596	992	41
30,620	3,953	230,211	43,027	167,415	28,423	397,626	71,450	42
14,684	4,123	79,260	22,585	50,304	13,777	129,564	36,362	43
16,020	10,917	90,288	56,114	75,962	38,697	166,250	94,811	44
376	556	1,652	1,909	16,264	18,893	17,916	20,802	45
2,299	1,203	19,605	4,351	20,954	2,111	40,559	6,462	46
148,644	73,235	691,279	340,870	553,759	274,428	1,245,038	615,298	47
1,145	1,046	16,757	32,761	4,558	6,051	21,315	38,812	48
63	156	111	275	126	312	237	588	49
1,740	733	9,141	4,440	16,598	6,904	25,739	11,344	50
11,432	2,076	108,166	24,703	102,524	12,444	210,690	37,147	51
		3,689	1,399	2,229	886	5,918	2,284	52
4,314	2,464	47,914	51,796	27,330	22,657	75,244	74,453	53
153,749	170,189	708,958	1,222,826	560,093	916,271	1,269,051	2,139,097	54
43	1,047	241	3,664	161	2,225	402	5,889	55
63	612	185	988	43	501	228	1,489	56
154,467	834,773	714,450	7,057,223	562,012	4,309,317	1,276,462	11,366,540	57
141,924	89,419	694,473	1,035,745	542,089	570,723	1,236,562	1,606,468	58
110,483	41,686	527,045	445,377	405,947	246,384	932,992	691,761	59
154,467	131,105	714,450	1,481,122	562,012	817,107	1,276,462	2,298,229	60
154,467	119,469	714,449	1,187,054	562,011	681,851	1,276,460	1,868,904	61
63	300	185	489	43	281	228	769	62
2,129	7,255	10,929	7,054	8,507	5,006	19,436	12,060	63
1,514	576	241	86	49,010	19,504	49,251	19,590	64

## TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

			AGE GROUP—25-29			
			Males-Hommes		Females-Femmes	
ITEM	POSTE		Number	Amount	Number	Amount
			Nombre	Montant	Nombre	Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	907,394	669,772	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	907,394	669,772	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	863,844	17,841,639	650,881
Commissions from Employment .....	5	Commissions d'emploi .....	5	35,547	398,660	16,536
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	33,420	35,062	20,445
Family Allowance .....	7	Allocations familiales .....	7	277,360	136,540	110,566
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	283,926	1,030,152	204,785
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9			
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	1,463	1,813	1,867
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	1,439	2,663	1,201
Net Business Income .....	12	Revenu net d'entreprise .....	12	44,933	289,624	16,026
Net Professional Income .....	13	Revenu net de profession libérale .....	13	13,886	228,062	7,254
Net Commission Income .....	14	Revenu net de commissions .....	14	5,988	40,761	3,103
Net Farming Income .....	15	Revenu net d'agriculture .....	15	17,337	106,931	2,919
Net Fishing Income .....	16	Revenu net de pêche .....	16	5,406	45,619	539
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	38,664	119,871	26,262
Bond Interest .....	18	Intérêt obligataire .....	18	87,598	52,251	95,755
Bank Interest .....	19	Intérêt bancaire .....	19	276,574	158,429	222,006
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	2,288	3,544	1,990
Income from Trusts .....	21	Revenu de fiducie .....	21	6,670	9,502	4,042
Annuity Income .....	22	Revenu de rentes .....	22	238	921	397
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	11,493	4,172	7,962
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	3,931	3,724	2,194
Net Rental Income .....	25	Revenu net de location .....	25	30,655	22,545	11,135
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	33,915	16,472	20,027
Miscellaneous Income .....	27	Revenus divers .....	27	111,205	203,430	90,819
Total Income Assessed .....	28	Revenu total établi .....	28	907,394	20,707,295	669,772
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	906,819	3,586,871	669,619
Age Exemption .....	30	Exemption en raison d'âge .....	30			
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	198,981	578,054	49,599
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	276,362	317,934	73,668
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	4,456	6,639	1,827
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	906,819	4,489,499	669,619
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	879,861	241,422	650,044
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	854,748	316,398	641,081
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	246,281	256,604	232,625
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	138,897	247,686	105,359
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	120,842	113,553	82,514
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	325,137	143,031	274,158
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	1,078	730	860
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	382,969	93,926	269,326
Education Deduction .....	43	Déduction relative aux études .....	43	37,101	11,551	25,406
Tuition Fees .....	44	Frais de scolarité .....	44	77,914	38,889	75,921
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	11,893	17,586	84,697
Carrying Charges .....	46	Frais financiers .....	46	67,985	21,834	54,093
General Expense Allowance .....	47	Déduction générale pour frais .....	47	860,376	424,733	650,716
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	39,480	107,042	7,814
Disability Deduction .....	49	Déduction pour invalidité .....	49	1,132	2,807	759
Medical Claims .....	50	Frais médicaux .....	50	13,636	6,354	22,977
Charitable Donations .....	51	Dons de charité .....	51	224,688	65,525	164,881
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	12,433	5,003	4,180
Other Deductions .....	53	Autres déductions .....	53	88,293	181,357	33,712
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	901,268	2,296,030	665,653
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	751	26,847	273
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	522	5,156	416
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	907,394	13,900,079	669,772
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	890,570	2,329,641	654,517
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	665,334	955,416	486,492
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	907,394	3,285,056	669,772
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	907,394	2,536,607	669,756
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	522	2,581	416
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	37,563	27,117	25,643
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	4,133	2,038	153,021

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 30-34 GROUPE D'ÂGE						P O I S E T M E
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
577,166		867,927		581,226		1,449,153		1
577,166		867,927		581,226		1,449,153		2
	\$		\$		\$		\$	3
514,725	28,252,275	807,093	20,537,086	554,700	9,721,928	1,361,793	30,259,014	4
52,083	484,552	38,575	555,764	11,633	90,340	50,208	646,104	5
53,865	59,113	27,850	44,945	16,055	24,647	43,905	69,592	6
387,926	182,304	471,521	306,591	154,075	84,379	625,596	390,970	7
488,711	1,624,954	192,081	727,576	147,513	458,521	339,594	1,186,097	8
								9
3,330	7,065	2,046	4,945	2,648	6,844	4,694	11,790	10
2,640	5,149	1,544	4,126	1,327	2,620	2,871	6,746	11
60,959	367,560	61,984	429,316	20,828	106,298	82,812	535,614	12
21,140	299,985	27,434	754,277	11,232	189,078	38,666	943,355	13
9,091	47,847	7,523	68,653	2,927	13,357	10,450	82,010	14
20,256	120,767	22,745	121,966	3,604	10,178	26,349	132,144	15
5,945	47,221	4,695	47,625	517	2,643	5,212	50,268	16
64,926	178,027	55,171	240,159	27,363	94,475	82,534	334,634	17
183,353	104,734	96,954	60,084	87,126	53,518	184,080	113,602	18
498,580	285,029	312,347	204,447	215,554	150,163	527,901	354,610	19
4,278	6,659	3,830	5,797	3,119	7,963	6,949	13,761	20
10,712	18,965	8,166	14,715	3,723	9,183	11,889	23,899	21
635	2,778	1,242	5,462	586	3,487	1,828	8,949	22
19,455	6,259	14,296	4,865	6,476	2,185	20,772	7,050	23
6,125	6,549	5,652	4,632	3,265	5,378	8,917	10,010	24
41,790	26,065	50,237	42,642	18,819	4,199	69,056	46,842	25
53,942	23,775	50,777	39,771	20,621	15,116	71,398	54,887	26
202,024	378,939	126,896	269,223	86,959	226,336	213,855	495,559	27
577,166	32,484,440	867,865	24,409,383	581,226	11,274,439	1,449,091	35,683,822	28
								29
576,438	6,235,790	867,551	3,430,660	581,044	2,297,468	1,448,595	5,728,127	30
								31
248,580	734,141	276,777	837,043	71,244	232,984	348,021	1,070,027	32
350,030	390,229	465,973	651,094	111,670	128,895	577,643	779,990	33
6,283	9,624	6,491	10,409	2,513	4,142	9,004	14,551	34
576,438	7,369,784	867,551	4,929,206	581,044	2,663,489	1,448,595	7,592,695	35
								36
529,905	393,374	848,297	259,230	559,846	138,179	1,408,143	397,409	37
495,829	528,988	784,207	322,770	531,398	183,562	1,315,605	506,331	38
								39
478,906	452,023	319,097	409,082	231,881	234,338	550,978	643,420	40
244,256	403,923	204,569	392,057	114,327	188,809	318,896	580,866	41
203,356	190,111	54,341	51,539	34,022	31,828	88,363	83,368	42
								43
599,295	262,397	363,753	170,078	258,818	123,137	622,571	293,215	44
								45
1,938	1,485	848	796	436	329	1,284	1,125	46
652,295	151,357	397,351	109,914	254,883	59,547	652,234	169,461	47
62,507	18,674	14,256	4,488	11,896	3,170	26,152	7,658	48
153,835	67,385	54,264	25,173	53,168	19,308	107,432	44,481	49
96,590	141,437	25,093	42,145	129,765	209,897	154,858	252,042	50
122,078	28,112	107,634	52,924	62,192	15,721	169,826	68,645	51
1,511,092	747,044	803,579	398,547	554,087	274,224	1,357,666	672,771	52
47,294	125,491	44,151	146,825	8,290	24,546	52,441	171,371	53
1,891	4,690	2,717	6,805	587	1,366	3,304	8,171	54
36,613	16,812	16,910	11,496	22,913	14,332	39,823	25,828	55
389,569	94,402	290,291	105,158	154,177	33,175	444,468	138,333	56
								57
16,613	6,855	22,454	11,748	2,763	1,665	25,217	13,413	58
122,005	225,822	98,464	282,429	28,293	39,377	126,757	321,806	59
1,566,921	3,860,380	863,479	2,803,202	576,790	1,596,510	1,440,269	4,399,712	60
								61
1,024	33,343	2,224	101,401	604	15,519	2,828	116,920	62
938	8,181	843	11,749	190	3,380	1,030	15,129	63
								64
1,577,166	21,229,097	867,927	16,587,318	581,226	7,002,280	1,449,153	23,589,598	65
								66
1,545,087	3,437,228	851,259	2,978,775	567,490	1,101,998	1,418,749	4,080,774	67
1,151,826	1,411,165	641,860	1,212,654	425,980	450,777	1,067,840	1,663,431	68
1,577,166	4,848,394	867,927	4,191,429	581,226	1,552,775	1,449,153	5,744,205	69
								70
1,577,150	3,777,701	867,863	3,171,297	581,226	1,217,021	1,449,089	4,388,318	71
938	3,818	843	5,965	190	1,670	1,030	7,635	72
63,206	40,897	53,722	53,739	26,832	20,699	80,554	74,437	73
157,154	72,231	7,392	3,883	212,180	113,871	219,572	117,754	74

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

		AGE GROUP—35-39			
		Males-Hommes		Females-Femmes	
ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	807,661		524,122	
Number of Non-Taxable Returns .....	2				
Total Number of Returns .....	3	807,661		524,122	
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries .....	4 Salaires et traitements .....	4	742,854	497,724	9,086,618
Commissions from Employment .....	5 Commissions d'emploi .....	5	30,889	9,530	98,818
Other Employment Earnings .....	6 Autres revenus d'emploi .....	6	23,172	14,827	27,118
Family Allowance .....	7 Allocations familiales .....	7	531,279	167,052	107,018
Unemployment Insurance Benefits .....	8 Prestations d'assurance-chômage .....	8	143,821	102,110	298,818
Old Age Security Pension .....	9 Pension de sécurité de la vieillesse .....	9			
CPP or QPP Benefits .....	10 Prestations du RPC ou du RRQ .....	10	2,945	7,497	19,818
Other Pensions or Superannuation .....	11 Autres pensions ou pensions de retraite .....	11	2,053	1,672	6,818
Net Business Income .....	12 Revenu net d'entreprise .....	12	66,157	23,427	132,218
Net Professional Income .....	13 Revenu net de profession libérale .....	13	31,250	10,435	134,018
Net Commission Income .....	14 Revenu net de commissions .....	14	8,424	2,561	14,618
Net Farming Income .....	15 Revenu net d'agriculture .....	15	24,539	5,031	13,018
Net Fishing Income .....	16 Revenu net de pêche .....	16	4,672	597	3,018
Taxable Amount of Dividends .....	17 Montant imposable des dividendes .....	17	71,020	32,732	127,818
Bond Interest .....	18 Intérêt obligataire .....	18	103,372	87,905	73,318
Bank Interest .....	19 Intérêt bancaire .....	19	329,556	221,086	227,018
Mortgage Interest .....	20 Intérêt hypothécaire .....	20	6,806	3,874	10,118
Income from Trusts .....	21 Revenu de fiducie .....	21	10,070	4,117	6,818
Annuity Income .....	22 Revenu de rentes .....	22	2,705	1,432	6,118
Other Canadian Investment Income .....	23 Autres placements au Canada .....	23	14,284	7,983	4,618
Foreign Investment Income .....	24 Revenu de placements étrangers .....	24	7,956	3,580	4,918
Net Rental Income .....	25 Revenu net de location .....	25	61,570	23,037	8,818
Taxable Capital Gains .....	26 Gains en capital imposables .....	26	61,895	25,512	26,518
Miscellaneous Income .....	27 Revenus divers .....	27	126,080	82,315	266,918
Total Income Assessed .....	28 Revenu total établi .....	28	807,661	524,122	10,696,418
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption .....	29 Exemption personnelle de base .....	29	807,325	524,023	2,073,818
Age Exemption .....	30 Exemption en raison d'âge .....	30			
Married or Equivalent Exemption .....	31 Exemption de marié(e) ou l'équivalent .....	31	287,174	79,350	258,618
Wholly Dependent Children .....	32 Enfants entièrement à charge .....	32	521,600	124,984	159,318
Other Dependents Exemption .....	33 Ex. pour autres personnes à charge .....	33	8,550	2,920	4,418
Total Personal Exemptions .....	34 Total des exemptions personnelles .....	34	807,325	524,023	2,496,218
Deductions	Déductions				
CPP or QPP Contributions .....	35 Cotisations au RPC ou au RRQ .....	35	790,932	506,071	125,718
Unemployment Insurance Premiums .....	36 Primes d'assurance-chômage .....	36	709,196	463,146	162,818
Registered Pension Plan Contributions .....	37 Cotisations à un régime enregistré de pensions .....	37	339,410	208,146	241,118
Registered Retirement Savings Plan .....	38 Régime enregistré d'épargne-retraite .....	38	230,213	121,642	207,218
Registered Home Ownership Interest, Dividends and Capital Gains .....	39 Régime enregistré d'épargne-logement .....	39	23,739	14,676	13,718
Deduction .....	40 Déduction pour intérêts, dividendes et gains en capital .....	40	380,701	260,160	141,118
Pension Income Deduction .....	41 Déduction relative au revenu de pensions .....	41	1,147	1,558	1,2618
Union and Professional Dues .....	42 Cotisations syndicales et prof. .....	42	386,878	229,869	56,818
Education Deduction .....	43 Déduction relative aux études .....	43	13,003	12,536	3,1518
Tuition Fees .....	44 Frais de scolarité .....	44	41,729	42,194	14,1818
Child Care Expenses .....	45 Frais de garde d'enfants .....	45	20,088	91,293	144,9018
Carrying Charges .....	46 Frais financiers .....	46	134,032	60,774	16,3818
General Expense Allowance .....	47 Déduction générale pour frais .....	47	736,844	496,220	245,9918
Other Expenses of Employment .....	48 Autres frais découlant d'un emploi .....	48	38,925	7,037	26,9218
Disability Deduction .....	49 Déduction pour invalidité .....	49	2,512	647	1,4718
Medical Claims .....	50 Frais médicaux .....	50	23,061	28,315	18,6518
Charitable Donations .....	51 Dons de charité .....	51	323,288	143,221	39,7418
Eligible Deductions Transferred from Spouse .....	52 Déductions admissibles transférées d'un conjoint à l'autre .....	52	27,156	2,175	1,1918
Other Deductions .....	53 Autres déductions .....	53	111,723	23,075	41,1518
Total Deductions (Item 35-53) .....	54 Total des déductions (Postes 35 à 53) .....	54	803,992	521,050	1,503,7318
Forward Averaging Income Deduction .....	55 Déduction relative au revenu étalé .....	55	3,870	674	16,6318
Forward Averaging Withdrawal Amount .....	56 Retrait du montant d'étalement .....	56	1,560	450	4,6418
Taxable Income Assessed .....	57 Revenu imposable établi .....	57	807,661	524,122	6,684,4318
Net Federal Tax Payable .....	58 Impôt fédéral net à payer .....	58	792,901	509,717	1,076,0118
Net Provincial Tax Payable .....	59 Impôt provincial net à payer .....	59	591,840	390,233	435,5618
Total Net Tax Payable .....	60 Impôt total net à payer .....	60	807,661	524,122	1,511,5718
Basic Federal Tax .....	61 Impôt fédéral de base .....	61	807,602	524,120	1,177,6418
Forward Averaging Tax Credit .....	62 Cr. d'impôt pour étalement du revenu .....	62	1,560	450	2,1618
Dividend Tax Credit .....	63 Crédit d'impôt pour dividendes .....	63	69,461	32,264	28,71818
Child Tax Credit .....	64 Crédit d'impôt pour enfants .....	64	11,006	209,332	118,14018

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 40-44 GROUPE D'ÂGE						P O T E T E M E
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,331,783		628,448		408,833		1,037,281		1
1,331,783		628,448		408,833		1,037,281		2
	\$		\$		\$		\$	3
1,240,578	30,609,172	571,930	17,800,638	387,238	6,891,380	959,168	24,692,018	4
40,419	676,159	24,223	484,967	8,202	111,314	32,425	596,282	5
37,999	74,890	17,857	50,179	10,265	15,595	28,122	65,774	6
698,331	515,969	420,217	325,399	114,826	68,268	535,043	393,667	7
245,931	846,845	102,364	388,469	71,478	198,816	173,842	587,285	8
								9
10,442	29,293	3,804	11,715	9,006	23,372	12,810	35,087	10
3,725	14,646	5,182	29,239	2,928	10,711	8,110	39,951	11
89,584	568,605	58,600	388,254	18,515	101,154	77,115	489,408	12
41,685	1,423,996	24,284	1,029,502	6,596	113,164	30,880	1,142,666	13
10,985	99,632	5,967	49,820	1,888	8,480	7,855	58,301	14
29,570	134,168	24,657	130,916	4,743	15,347	29,400	146,264	15
5,269	46,285	3,418	31,948	356	1,067	3,774	33,015	16
103,752	553,706	68,112	520,197	31,073	156,463	99,185	676,660	17
191,277	145,077	90,857	80,422	81,086	89,984	171,943	170,405	18
550,642	486,681	299,668	301,120	197,505	247,955	497,173	549,076	19
10,680	22,178	7,518	18,091	5,420	17,575	12,938	35,666	20
14,187	18,030	9,931	6,044	5,267	9,352	15,198	15,395	21
4,137	22,154	3,869	25,515	1,784	8,629	5,653	34,144	22
22,267	13,635	16,040	15,023	9,055	4,851	25,095	19,874	23
11,536	12,811	8,395	12,300	3,545	5,443	11,940	17,743	24
84,607	53,034	59,708	4,562	19,892	8,355	79,600	3,792	25
87,407	99,771	54,767	131,651	24,430	29,354	79,197	161,005	26
208,395	578,722	102,287	256,960	59,382	213,474	161,669	470,434	27
1,331,783	36,939,391	628,448	22,083,807	408,833	8,350,105	1,037,281	30,433,912	28
1,331,348	5,267,405	627,876	2,483,415	408,646	1,617,471	1,036,522	4,100,886	29
								30
366,524	1,134,012	220,665	662,638	59,859	187,859	280,524	850,497	31
646,584	978,328	418,811	691,603	85,609	116,066	504,420	807,669	32
11,470	19,143	3,673	6,079	2,511	3,427	6,184	9,506	33
1,331,348	7,398,888	627,876	3,843,736	408,646	1,924,823	1,036,522	5,768,559	34
1,297,003	377,819	613,008	198,561	393,856	96,675	1,006,864	295,236	35
1,172,342	467,109	534,040	232,325	355,835	123,630	889,875	355,955	36
547,556	741,020	276,771	445,977	156,267	182,066	433,038	628,042	37
351,855	683,157	200,947	444,365	113,136	205,444	314,083	649,809	38
38,415	35,918	10,869	10,289	6,667	6,379	17,536	16,669	39
640,861	333,960	336,067	189,961	226,272	140,154	562,339	330,115	40
2,705	2,267	4,150	3,853	2,349	2,260	6,499	6,113	41
616,747	172,423	295,700	91,661	175,917	42,252	471,617	133,913	42
25,539	6,843	40,601	14,915	20,705	7,072	61,306	21,988	43
83,923	29,689	22,368	7,901	27,830	9,679	50,198	17,580	44
111,381	178,683	9,252	16,229	29,819	40,966	39,071	57,195	45
194,806	115,166	120,077	140,166	55,137	23,344	175,214	163,509	46
1,233,064	611,536	566,119	280,785	386,563	191,202	952,682	471,987	47
45,962	176,564	30,728	116,567	6,302	28,935	37,030	145,502	48
3,159	7,893	2,500	6,077	379	788	2,879	6,864	49
51,376	37,623	25,910	19,670	27,526	18,552	53,436	38,222	50
466,509	187,791	264,209	146,316	111,394	33,858	375,603	180,174	51
29,331	16,202	29,026	16,874	1,559	1,184	30,585	18,058	52
134,798	503,639	89,943	447,474	17,166	30,261	107,109	477,735	53
1,325,042	4,685,303	624,596	2,829,966	407,073	1,184,702	1,031,669	4,014,668	54
4,544	194,876	3,675	160,806	614	17,850	4,289	178,656	55
2,014	24,950	1,962	29,000	612	10,826	2,574	39,826	56
1,331,783	24,685,234	628,448	15,278,287	408,833	5,233,537	1,037,281	20,511,824	57
1,302,618	4,490,828	617,091	2,969,419	399,017	837,154	1,016,108	3,806,573	58
982,073	1,805,920	462,512	1,190,867	302,034	342,443	764,546	1,533,310	59
1,331,783	6,296,748	628,448	4,160,287	408,833	1,179,597	1,037,281	5,339,884	60
1,331,722	4,739,947	628,390	3,080,699	408,832	914,791	1,037,222	3,995,490	61
2,014	12,194	1,962	13,834	612	5,246	2,574	19,080	62
101,725	123,098	66,913	115,262	30,562	35,355	97,475	150,617	63
220,338	123,718	8,815	4,662	125,084	63,903	133,899	68,565	64

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

			AGE GROUP—45-49			
			Males-Hommes		Females-Femmes	
	ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	529,954	331,544	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	529,954	331,544	
Sources of Income		Sources de revenu				
Wages and Salaries .....	4	Salaires et traitements .....	4	480,800	306,853	\$ 5,374,140
Commissions from Employment .....	5	Commissions d'emploi .....	5	18,352	5,716	60,328
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	17,110	8,784	14,400
Family Allowance .....	7	Allocations familiales .....	7	291,125	61,006	28,800
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	88,874	55,037	158,800
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9			
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	4,842	15,049	42,900
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	10,140	4,163	17,100
Net Business Income .....	12	Revenu net d'entreprise .....	12	47,074	15,863	76,900
Net Professional Income .....	13	Revenu net de profession libérale .....	13	17,690	3,363	50,000
Net Commission Income .....	14	Revenu net de commissions .....	14	5,036	2,000	7,400
Net Farming Income .....	15	Revenu net d'agriculture .....	15	23,146	4,266	22,800
Net Fishing Income .....	16	Revenu net de pêche .....	16	3,141	461	1,900
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	63,385	29,708	158,900
Bond Interest .....	18	Intérêt obligataire .....	18	84,254	71,381	94,200
Bank Interest .....	19	Intérêt bancaire .....	19	285,795	187,748	304,700
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	7,872	4,764	19,200
Income from Trusts .....	21	Revenu de fiducie .....	21	9,872	4,715	11,900
Annuity Income .....	22	Revenu de rentes .....	22	5,727	2,432	9,400
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	15,715	7,403	5,600
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	7,729	3,886	10,300
Net Rental Income .....	25	Revenu net de location .....	25	61,489	20,863	30,400
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	53,927	25,542	32,100
Miscellaneous Income .....	27	Revenus divers .....	27	90,364	45,294	155,400
Total Income Assessed .....	28	Revenu total établi .....	28	529,954	331,544	6,689,100
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	529,681	331,489	1,312,200
Age Exemption .....	30	Exemption en raison d'âge .....	30			
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	184,001	38,289	114,200
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	309,269	45,899	61,200
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	4,746	955	1,100
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	529,681	331,489	1,488,800
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	515,140	312,409	75,400
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	448,652	278,518	95,900
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	227,646	122,609	140,100
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	183,306	104,709	195,400
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	6,203	4,248	3,900
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	313,413	207,613	138,900
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	9,250	3,903	3,600
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	250,582	128,683	30,900
Education Deduction .....	43	Déduction relative aux études .....	43	75,869	20,099	7,800
Tuition Fees .....	44	Frais de scolarité .....	44	13,378	15,254	5,000
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	3,318	6,289	9,100
Carrying Charges .....	46	Frais financiers .....	46	107,143	53,460	15,100
General Expense Allowance .....	47	Déduction générale pour frais .....	47	476,790	306,130	151,100
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	25,668	3,969	14,200
Disability Deduction .....	49	Déduction pour invalidité .....	49	1,779	678	1,600
Medical Claims .....	50	Frais médicaux .....	50	21,528	22,210	13,500
Charitable Donations .....	51	Dons de charité .....	51	237,109	97,324	33,000
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	32,604	1,581	1,200
Other Deductions .....	53	Autres déductions .....	53	68,412	12,925	18,900
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	527,682	329,803	955,600
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	3,552	375	14,400
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,721	604	4,900
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	529,954	331,544	4,235,130
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	518,956	322,256	672,510
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	396,727	250,936	280,040
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	529,954	331,544	952,550
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	529,920	331,526	736,500
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,721	604	2,450
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	62,250	29,630	36,020
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	5,302	56,636	24,810

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 50-54 GROUPE D'ÂGE						P O S I T I O N N O M B R E
Total		Males-Hommes		Females-Femmes		Total		
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Nombre	Montant	Nombre	Montant	Nombre	Montant	Nombre	Montant	
861,498		503,073		288,083		791,156		1
861,498		503,073		288,083		791,156		2
	\$		\$		\$		\$	3
787,653	20,264,746	443,994	13,396,952	254,712	4,281,785	698,706	17,678,737	4
24,068	478,349	15,316	332,170	5,115	57,336	20,431	389,506	5
25,894	65,299	19,360	69,853	6,527	15,914	25,887	85,766	6
352,131	212,487	173,857	91,553	30,969	13,352	204,826	104,905	7
143,911	491,861	85,939	329,419	45,950	133,376	131,889	462,795	8
19,891	58,223	10,208	42,698	25,269	72,218	35,477	114,916	9
14,303	82,329	22,194	143,969	8,933	49,759	31,127	193,728	10
62,937	382,338	46,221	369,930	13,568	80,550	59,789	450,481	11
21,053	854,651	16,912	742,720	3,331	51,884	20,243	794,604	12
7,036	48,904	4,547	48,693	1,527	4,689	6,074	53,383	13
27,412	165,034	26,715	194,064	4,819	29,112	31,534	223,176	14
3,602	27,600	2,665	17,324	203	1,336	2,868	18,660	15
93,093	678,104	63,708	507,891	34,385	176,705	98,093	684,596	16
155,635	194,127	93,129	142,324	74,700	131,054	167,829	273,378	17
473,543	664,362	309,116	505,140	182,837	398,031	491,953	903,171	18
12,636	48,953	12,184	43,748	8,593	31,836	20,777	75,584	19
14,587	20,764	11,271	12,730	6,278	14,693	17,549	27,424	20
8,159	44,987	8,175	53,576	3,006	12,680	11,181	66,256	21
23,118	23,645	17,105	18,014	8,577	8,936	25,682	26,950	22
11,615	21,837	9,782	21,581	5,050	16,148	14,832	37,729	23
82,352	64,387	64,972	82,948	21,848	35,047	86,820	117,995	24
79,469	161,971	61,303	162,680	29,171	49,711	90,474	212,391	25
135,658	423,913	89,242	245,810	36,129	125,949	125,371	371,759	26
861,498	25,478,871	503,073	17,575,789	288,083	5,792,100	791,156	23,367,889	27
861,170	3,407,720	502,747	1,989,332	287,874	1,139,674	790,621	3,129,006	28
222,290	661,556	185,149	549,607	26,478	76,618	211,627	626,224	29
355,168	563,511	211,072	321,324	25,651	33,303	236,723	354,627	30
5,701	7,968	1,786	2,583	606	994	2,392	3,578	31
861,170	4,640,755	502,747	2,862,847	287,874	1,250,588	790,621	4,113,435	32
827,549	239,872	479,128	152,016	258,288	61,046	737,416	213,061	33
727,170	289,321	407,286	172,865	226,906	76,081	634,192	248,946	34
350,255	501,980	219,278	341,141	103,123	114,566	322,401	455,707	35
288,015	617,812	193,526	471,469	102,789	209,212	296,315	680,681	36
10,451	9,861	4,664	4,524	3,132	2,825	7,796	7,349	37
521,026	333,936	330,185	225,612	198,904	149,339	529,089	374,952	38
13,153	12,594	20,033	19,225	8,391	8,057	28,424	27,282	39
379,265	106,527	236,132	70,816	107,916	24,436	344,048	95,251	40
95,968	40,137	73,006	31,673	14,418	5,635	87,424	37,309	41
28,632	9,577	9,508	3,019	9,249	2,861	18,757	5,880	42
9,607	13,841	1,038	1,561	1,167	1,500	2,205	3,061	43
160,603	127,267	106,965	125,239	50,040	16,274	157,005	141,513	44
782,920	387,799	442,068	218,312	254,107	124,927	696,175	343,238	45
29,637	122,060	23,210	83,211	3,744	15,884	26,954	99,095	46
2,457	6,388	2,689	6,708	413	974	3,102	7,682	47
43,738	33,432	20,391	16,270	20,349	13,140	40,740	29,410	48
334,433	173,366	230,672	143,437	92,820	36,207	323,492	179,644	49
34,185	23,173	40,780	28,673	2,337	2,136	43,117	30,810	50
81,337	409,558	57,270	327,161	11,911	20,732	69,181	347,893	51
857,485	3,458,502	501,417	2,442,932	285,657	885,832	787,074	3,328,765	52
3,927	182,811	3,456	201,501	479	21,142	3,935	222,643	53
2,325	36,406	1,501	26,283	329	5,931	1,830	32,214	54
861,498	17,233,216	503,073	12,094,822	288,083	3,640,462	791,156	15,735,285	55
841,212	3,211,490	491,496	2,386,924	280,228	576,962	771,724	2,963,887	56
647,663	1,316,936	373,613	980,949	215,976	241,259	589,589	1,222,208	57
861,498	4,528,426	503,073	3,367,873	288,083	818,222	791,156	4,186,095	58
861,446	3,358,547	502,998	2,461,641	288,073	631,033	791,071	3,092,674	59
2,325	17,128	1,501	12,759	329	3,092	1,830	15,851	60
91,880	151,199	62,469	112,830	34,286	40,048	96,755	152,878	61
61,938	27,248	2,781	1,409	26,029	10,764	28,810	12,173	62

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

				AGE GROUP—55-59			
				Males-Hommes		Females-Femmes	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM		POSTE					
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	455,972		257,909	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	455,972		257,909	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	385,193	10,861,939	208,478	3,331,0
Commissions from Employment .....	5	Commissions d'emploi .....	5	14,859	273,216	3,407	28,1
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	16,101	68,042	5,764	14,3
Family Allowance .....	7	Allocations familiales .....	7	82,589	37,582	12,289	4,5
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	86,698	355,042	40,366	123,6
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9				
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	16,045	66,316	38,896	126,0
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	55,073	553,386	26,487	153,3
Net Business Income .....	12	Revenu net d'entreprise .....	12	36,063	274,740	11,182	67,9
Net Professional Income .....	13	Revenu net de profession libérale .....	13	12,541	576,491	2,751	36,6
Net Commission Income .....	14	Revenu net de commissions .....	14	4,869	44,192	857	7,8
Net Farming Income .....	15	Revenu net d'agriculture .....	15	26,208	237,532	3,807	25,3
Net Fishing Income .....	16	Revenu net de pêche .....	16	2,587	15,932	215	1,0
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	63,434	494,970	36,392	195,8
Bond Interest .....	18	Intérêt obligataire .....	18	104,236	191,275	87,203	188,6
Bank Interest .....	19	Intérêt bancaire .....	19	308,403	647,246	188,468	525,2
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	13,689	57,309	11,295	57,6
Income from Trusts .....	21	Revenu de fiducie .....	21	10,395	12,921	7,519	25,6
Annuity Income .....	22	Revenu de rentes .....	22	9,787	66,053	5,393	21,1
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	17,890	21,569	10,803	11,2
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	10,643	21,522	6,390	14,8
Net Rental Income .....	25	Revenu net de location .....	25	54,687	117,245	22,545	53,6
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	63,837	160,118	41,195	55,6
Miscellaneous Income .....	27	Revenus divers .....	27	91,408	288,816	36,304	114,3
Total Income Assessed .....	28	Revenu total établi .....	28	455,972	15,443,454	257,909	5,183,7
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	455,606	1,803,292	257,736	1,020,5
Age Exemption .....	30	Exemption en raison d'âge .....	30				
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	189,503	559,749	18,030	48,7
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	116,046	163,025	10,757	13,8
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	890	1,007	406	4
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	455,606	2,527,074	257,736	1,083,5
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	412,684	129,134	209,584	48,0
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	352,147	146,292	186,002	60,7
Registered Pension Plan		Cotisations à un régime enregistré					
Contributions .....	37	de pensions .....	37	192,432	278,033	86,714	92,0
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	199,179	532,701	99,429	212,4
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	4,405	4,202	3,852	3,7
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction .....	40	et gains en capital .....	40	327,762	242,652	200,915	161,8
Pension Income		Déduction relative au revenu					
Deduction .....	41	de pensions .....	41	48,401	47,300	25,319	24,1
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	207,767	57,111	85,964	18,4
Education Deduction .....	43	Déduction relative aux études .....	43	46,445	19,695	8,985	3,6
Tuition Fees .....	44	Frais de scolarité .....	44	4,967	1,763	6,001	1,4
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	590	763	225	50
Carrying Charges .....	46	Frais financiers .....	46	110,296	100,359	59,763	16,8
General Expense Allowance .....	47	Déduction générale pour frais .....	47	382,307	187,891	207,836	101,5
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi ..	48	18,455	65,271	2,493	7,8
Disability Deduction .....	49	Déduction pour invalidité .....	49	2,242	5,560	529	1,3
Medical Claims .....	50	Frais médicaux .....	50	20,294	17,263	18,850	12,9
Charitable Donations .....	51	Dons de charité .....	51	223,935	137,401	97,314	44,5
Eligible Deductions Transferred		Déductions admissibles transférées					
from Spouse .....	52	d'un conjoint à l'autre .....	52	51,606	43,059	3,257	4,0
Other Deductions .....	53	Autres déductions .....	53	46,919	248,878	10,968	21,1
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	453,760	2,265,330	256,589	837,2
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	2,760	149,167	834	22,1
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,264	21,938	526	8,0
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	455,972	10,523,849	257,909	3,248,8
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	444,104	2,026,835	250,374	507,5
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	338,696	835,827	194,066	213,5
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	455,971	2,862,664	257,909	721,1
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	455,939	2,118,364	257,908	555,1
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,265	10,281	526	4,0
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	62,643	109,794	36,159	44,1
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	1,393	478	7,710	2,7

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 60-64 GROUPE D'ÂGE							P O I S E T E M E
Total		Males-Hommes		Females-Femmes		Total			
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant		
713,881		383,365		202,719		586,084		1	
713,881		383,365		202,719		586,084		2	
	\$		\$		\$		\$	3	
593,671	14,193,004	269,300	6,611,828	127,681	1,847,479	396,981	8,459,307	4	
18,266	301,332	9,489	165,986	2,475	22,363	11,964	188,349	5	
21,865	82,562	15,918	90,044	4,262	16,628	20,180	106,672	6	
94,878	42,115	28,913	11,628	3,244	1,155	32,157	12,782	7	
127,064	478,723	81,968	358,929	31,431	103,218	113,399	462,147	8	
54,941	192,399	47,668	177,271	56,875	177,654	104,543	354,925	9	
81,560	706,707	112,451	1,273,235	46,280	285,078	158,731	1,558,313	10	
47,245	342,672	27,322	203,650	7,058	38,702	34,380	242,352	11	
15,292	613,127	10,828	419,875	1,572	21,594	12,400	441,469	12	
5,726	52,069	4,071	37,636	1,345	4,577	5,416	42,213	13	
30,015	262,835	23,211	225,402	4,105	21,362	27,316	246,764	14	
2,802	16,938	1,953	14,632	119	79	2,072	14,552	15	
99,826	690,791	59,639	454,059	34,436	201,171	94,075	655,230	16	
191,439	379,901	101,246	223,653	76,502	189,596	177,748	413,248	17	
496,871	1,172,465	292,069	769,131	164,858	635,039	456,927	1,404,170	18	
24,984	114,927	15,795	75,757	11,761	53,054	27,556	128,811	19	
17,914	38,524	10,003	14,398	6,016	21,054	16,019	35,452	20	
15,180	87,226	22,172	107,468	12,947	45,013	35,119	152,480	21	
28,693	32,772	18,151	23,967	9,459	12,172	27,610	36,139	22	
17,033	36,379	12,440	30,844	5,808	12,933	18,248	43,778	23	
77,232	170,846	43,943	112,809	19,126	39,057	63,069	151,866	24	
105,032	215,775	64,997	182,769	39,294	61,213	104,291	243,982	25	
127,712	403,120	96,713	368,593	37,570	128,988	134,283	497,581	26	
713,881	20,627,209	383,365	11,953,562	202,719	3,939,017	586,084	15,892,580	27	
713,342	2,823,819	382,796	1,515,095	202,532	801,819	585,328	2,316,914	28	
207,533	608,460	163,763	466,155	6,928	17,505	170,691	483,660	29	
126,803	176,886	48,047	65,843	3,406	3,792	51,453	69,635	30	
1,293	1,454	690	899	280	414	970	1,314	31	
713,342	3,610,620	382,796	2,047,992	202,532	823,531	585,328	2,871,523	32	
622,268	177,191	285,477	84,629	127,061	27,627	412,538	112,256	33	
538,149	207,036	240,734	91,456	111,617	33,940	352,351	125,396	34	
279,146	370,120	133,163	181,798	51,786	50,707	184,949	232,505	35	
298,608	745,151	154,400	468,096	70,496	164,212	224,896	632,308	36	
8,257	7,942	3,181	3,046	2,048	2,021	5,229	5,067	37	
528,677	404,453	303,932	243,576	172,426	151,267	476,358	394,843	38	
73,720	71,470	112,346	110,107	47,634	45,539	159,980	155,646	39	
293,731	75,589	139,619	34,690	52,929	9,746	192,548	44,436	40	
55,430	23,322	22,745	9,493	3,166	1,115	25,911	10,608	41	
10,968	3,208	2,308	620	2,114	535	4,422	1,155	42	
810	1,269	86	40	24	48	110	88	43	
170,059	117,226	103,923	75,575	56,527	13,827	160,450	89,402	44	
590,143	289,438	268,918	128,943	127,947	61,288	396,865	190,231	45	
20,948	73,076	12,098	45,561	1,585	6,350	13,683	51,911	46	
2,771	6,872	2,384	5,873	881	2,185	3,265	8,058	47	
39,144	30,181	21,036	14,802	17,703	10,331	38,739	25,133	48	
321,249	181,906	200,835	125,016	84,600	39,966	285,435	164,982	49	
54,863	47,138	63,310	72,993	3,957	6,689	67,267	79,682	50	
57,887	269,982	36,419	157,642	9,256	12,895	45,675	170,537	51	
710,349	3,102,571	381,265	1,853,956	201,474	640,288	582,739	2,494,244	52	
3,594	171,313	1,989	104,445	607	19,860	2,596	124,305	53	
1,790	29,997	1,418	18,226	305	7,692	1,723	25,919	54	
713,881	13,772,723	383,353	7,965,530	202,718	2,463,019	586,071	10,428,549	55	
694,478	2,534,407	371,314	1,478,576	196,464	374,707	567,778	1,853,283	56	
532,762	1,049,425	290,910	630,060	158,305	165,407	449,215	795,466	57	
713,880	3,583,833	383,364	2,108,635	202,719	540,114	586,083	2,648,749	58	
713,847	2,673,485	383,316	1,567,057	202,718	412,005	586,034	1,979,062	59	
1,791	14,331	1,434	9,995	305	3,770	1,739	13,765	60	
98,802	153,946	58,804	101,372	34,285	45,616	93,089	146,988	61	
9,103	3,260	605	225	1,259	424	1,864	650	62	

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

				AGE GROUP — 65-69			
				Males-Hommes		Females-Femmes	
				Number	Amount	Number	Amount
				Nombre	Montant	Nombre	Montant
ITEM		POSTE					
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	217,619		136,446	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2				
Total Number of Returns .....	3	Nombre total de déclarations .....	3	217,619		136,446	
Sources of Income		Sources de revenu			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	71,362	1,179,607	35,107	345,400
Commissions from Employment .....	5	Commissions d'emploi .....	5	3,251	51,625	814	4,000
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	3,632	15,126	859	1,000
Family Allowance .....	7	Allocations familiales .....	7	5,694	2,210	623	1,000
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	26,883	49,345	10,862	14,000
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	209,031	598,676	131,994	387,000
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	203,935	753,906	111,705	338,000
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	141,228	1,227,132	66,738	355,000
Net Business Income .....	12	Revenu net d'entreprise .....	12	13,357	69,793	3,416	20,000
Net Professional Income .....	13	Revenu net de profession libérale .....	13	7,006	214,342	845	13,000
Net Commission Income .....	14	Revenu net de commissions .....	14	3,104	23,678	642	2,000
Net Farming Income .....	15	Revenu net d'agriculture .....	15	13,521	123,757	2,964	16,000
Net Fishing Income .....	16	Revenu net de pêche .....	16	331	1,817	20	1,000
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	38,855	336,261	29,753	194,000
Bond Interest .....	18	Intérêt obligataire .....	18	73,970	203,887	65,114	198,000
Bank Interest .....	19	Intérêt bancaire .....	19	185,173	683,798	126,483	654,000
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	13,027	56,010	9,785	48,000
Income from Trusts .....	21	Revenu de fiducie .....	21	6,490	11,244	7,232	35,000
Annuity Income .....	22	Revenu de rentes .....	22	37,962	150,205	24,124	56,000
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	12,561	12,412	7,329	6,000
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	7,361	16,662	4,716	17,000
Net Rental Income .....	25	Revenu net de location .....	25	23,644	79,449	11,196	48,000
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	47,295	124,296	37,952	62,000
Miscellaneous Income .....	27	Revenus divers .....	27	63,071	227,541	28,761	98,000
Total Income Assessed .....	28	Revenu total établi .....	28	217,619	6,212,777	136,446	2,922,000
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	217,351	860,215	136,364	539,000
Age Exemption .....	30	Exemption en raison d'âge .....	30	217,113	538,132	136,308	338,000
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	69,472	163,747	2,338	5,000
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	10,600	13,778	561	6,000
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33				
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	217,351	1,575,881	136,364	884,000
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	31,923	5,981	17,109	2,500
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	24,014	5,404	11,122	2,000
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	21,426	23,594	8,271	7,900
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	60,899	309,461	26,860	98,000
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	1,061	1,061	749	6,000
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	190,576	166,212	129,023	119,600
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	153,388	148,358	76,577	72,700
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	30,687	4,230	14,257	1,300
Education Deduction .....	43	Déduction relative aux études .....	43	4,431	1,691	606	1,000
Tuition Fees .....	44	Frais de scolarité .....	44	903	214	867	2,000
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	63	25	27	1,000
Carrying Charges .....	46	Frais financiers .....	46	77,647	31,932	50,157	11,900
General Expense Allowance .....	47	Déduction générale pour frais .....	47	70,443	31,307	35,125	15,400
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	3,150	11,384	326	7,000
Disability Deduction .....	49	Déduction pour invalidité .....	49	1,818	4,506	1,161	2,800
Medical Claims .....	50	Frais médicaux .....	50	11,966	9,138	9,856	9,400
Charitable Donations .....	51	Dons de charité .....	51	119,578	79,821	67,644	40,900
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	57,864	98,814	2,176	3,900
Other Deductions .....	53	Autres déductions .....	53	16,964	56,280	5,446	8,700
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	215,923	989,413	135,940	399,700
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	1,114	54,357	386	13,900
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	1,065	15,571	451	3,500
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	217,618	3,608,705	136,446	1,627,500
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	203,463	624,378	130,523	242,400
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	173,003	280,226	108,336	106,900
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	217,619	904,605	136,446	349,300
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	217,609	674,217	136,444	266,400
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,065	7,572	451	1,500
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	38,431	75,377	29,723	44,180
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	271	113	363	14,000

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GROUPE D'ÂGE		AGE GROUP 70 AND OVER — GROUPE D'ÂGE 70 ET PLUS						P O T E N T I A L
Total		Males-Hommes		Females-Femmes		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
354,065		265,607		245,669		511,276		1
354,065		265,607		245,669		511,276		2
	\$		\$		\$		\$	3
106,469	1,524,760	33,285	452,687	15,231	123,907	48,516	576,593	4
4,065	56,512	1,691	20,915	187	4,029	1,878	24,944	5
4,491	16,650	1,477	3,356	343	577	1,820	3,932	6
6,317	2,421	1,892	965	122	57	2,014	1,022	7
37,745	63,557	63	29	191	361	254	390	8
341,025	985,925	262,286	837,755	242,668	774,172	504,954	1,611,927	9
315,640	1,091,912	237,030	715,643	149,098	354,129	386,128	1,069,771	10
207,966	1,582,309	169,007	1,323,640	113,725	643,119	282,732	1,966,759	11
16,773	90,100	9,975	43,081	2,738	11,027	12,713	54,108	12
7,851	228,272	5,672	92,082	1,161	7,064	6,833	99,145	13
3,746	26,176	3,510	16,060	532	1,680	4,042	17,740	14
16,485	140,150	14,868	120,757	4,285	17,714	19,153	138,470	15
355	1,901	380	2,064	40		418	2,064	16
68,608	531,200	58,080	568,811	72,951	548,491	131,031	1,117,302	17
139,084	402,264	122,559	452,962	144,042	546,217	266,601	999,179	18
311,656	1,338,065	244,792	1,442,466	237,343	1,692,024	482,135	3,134,491	19
22,812	104,691	20,065	104,821	18,660	86,591	38,725	191,411	20
13,722	46,503	10,117	33,451	21,859	158,491	31,976	191,941	21
62,086	207,075	61,620	238,142	41,287	96,072	102,907	334,214	22
19,890	19,409	17,555	28,284	17,971	21,724	35,526	50,008	23
12,077	34,428	11,410	36,186	10,228	39,691	21,638	75,877	24
34,840	127,868	27,436	141,337	20,658	62,654	48,094	203,991	25
85,247	187,219	74,526	217,517	88,062	175,552	162,588	393,069	26
91,832	325,656	41,751	127,126	21,702	56,721	63,453	183,847	27
354,065	9,135,022	265,607	7,020,137	245,669	5,422,060	511,276	12,442,197	28
353,715	1,400,201	264,950	1,048,536	245,445	971,792	510,395	2,020,328	29
353,421	876,167	264,950	656,659	245,445	608,597	510,395	1,265,256	30
71,810	169,600	41,704	62,320	1,867	4,444	43,571	66,764	31
11,161	14,422	4,156	4,920	168	230	4,324	5,150	32
353,715	2,460,399	264,950	1,772,439	245,445	1,585,063	510,395	3,357,502	33
49,032	8,512	452	62	330	41	783	103	34
35,136	7,411							35
29,697	31,525	3,478	2,601	863	363	4,341	2,964	36
87,759	407,646	18,069	81,925	4,554	22,953	22,623	104,878	37
1,810	1,753	574	543	1,060	965	1,634	1,508	38
319,599	285,900	250,644	236,405	240,455	234,510	491,099	470,915	39
229,965	221,154	190,984	185,226	131,151	122,556	322,135	307,782	40
44,944	5,539	16,644	1,096	12,747	396	29,391	1,493	41
5,037	1,884	1,533	592	93	25	1,626	617	42
1,770	504	385	110	546	161	931	271	43
90	50							44
127,804	43,861	115,666	40,612	117,822	27,134	233,488	67,746	45
105,568	46,804	32,635	13,665	14,803	6,224	47,438	19,889	46
3,476	12,154	2,214	7,047	125	2,622	2,339	9,669	47
2,979	7,385	4,417	10,935	5,414	13,427	9,831	24,361	48
21,822	18,546	19,923	29,352	21,508	54,406	41,431	83,758	49
187,222	120,743	158,905	131,374	142,512	104,007	301,417	235,381	50
60,040	102,731	72,369	151,287	3,685	7,462	76,054	158,750	51
22,410	65,056	12,162	49,010	7,564	15,442	19,726	64,452	52
351,863	1,389,160	264,376	941,842	245,246	612,695	509,622	1,554,537	53
1,500	68,261	1,173	66,358	728	32,264	1,901	98,622	54
1,516	19,099	690	12,229	772	10,608	1,459	22,837	55
354,064	5,236,303	265,607	4,251,720	245,669	3,202,629	511,276	7,454,349	56
333,986	866,838	246,079	726,279	233,369	472,462	479,448	1,198,741	57
281,339	387,157	219,128	328,490	199,870	216,433	418,998	544,923	58
354,065	1,253,995	265,607	1,054,769	245,669	688,895	511,276	1,743,664	59
354,053	940,646	265,598	780,042	245,653	514,479	511,251	1,294,521	60
1,516	9,117	690	6,001	776	5,320	1,463	11,321	61
68,154	119,559	57,216	128,453	72,801	123,081	130,017	251,534	62
634	253	148	62	63	23	211	85	63

TABLE 4A (CONTINUED)

## TAXABLE RETURNS BY AGE AND SEX

1984 TAXATION YEAR (All money figures in thousands of dollars)

ITEM ▼	POSTE ▼	GRAND TOTAL — TOTAL			
		Males-Hommes		Females-Femmes	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns . . . . .	1 Nombre de déclarations imposables . . . . .	1	6,383,545		4,266,693
Number of Non-Taxable Returns . . . . .	2 Nombre de déclarations non imposables . . . . .	2			
Total Number of Returns . . . . .	3 Nombre total de déclarations . . . . .	3	6,383,545		4,266,693
Sources of Income	Sources de revenu		\$		\$
Wages and Salaries . . . . .	4 Salaires et traitements . . . . .	4	5,460,025	135,802,327	3,647,494
Commissions from Employment . . . . .	5 Commissions d'emploi . . . . .	5	212,638	3,387,926	82,073
Other Employment Earnings . . . . .	6 Autres revenus d'emploi . . . . .	6	209,718	495,300	113,019
Family Allowance . . . . .	7 Allocations familiales . . . . .	7	2,342,323	1,528,144	685,658
Unemployment Insurance Benefits . . . . .	8 Prestations d'assurance-chômage . . . . .	8	1,426,019	5,139,472	884,081
Old Age Security Pension . . . . .	9 Pension de sécurité de la vieillesse . . . . .	9	471,452	1,436,837	375,142
CPP or QPP Benefits . . . . .	10 Prestations du RPC ou du RRQ . . . . .	10	539,205	1,806,271	424,185
Other Pensions or Superannuation . . . . .	11 Autres pensions ou pensions de retraite . . . . .	11	521,957	4,632,532	274,586
Net Business Income . . . . .	12 Revenu net d'entreprise . . . . .	12	432,704	2,936,121	141,669
Net Professional Income . . . . .	13 Revenu net de profession libérale . . . . .	13	170,334	6,165,947	51,418
Net Commission Income . . . . .	14 Revenu net de commissions . . . . .	14	57,156	469,788	19,427
Net Farming Income . . . . .	15 Revenu net d'agriculture . . . . .	15	229,529	1,592,878	42,118
Net Fishing Income . . . . .	16 Revenu net de pêche . . . . .	16	36,065	289,258	3,442
Taxable Amount of Dividends . . . . .	17 Montant imposable des dividendes . . . . .	17	592,862	4,232,835	364,901
Bond Interest . . . . .	18 Intérêt obligataire . . . . .	18	1,012,880	1,613,714	931,153
Bank Interest . . . . .	19 Intérêt bancaire . . . . .	19	3,019,325	5,434,332	2,101,814
Mortgage Interest . . . . .	20 Intérêt hypothécaire . . . . .	20	104,567	412,482	80,361
Income from Trusts . . . . .	21 Revenu de fiducie . . . . .	21	98,795	158,968	328,8
Annuity Income . . . . .	22 Revenu de rentes . . . . .	22	153,597	699,527	93,643
Other Canadian Investment Income . . . . .	23 Autres placements au Canada . . . . .	23	160,591	158,792	97,698
Foreign Investment Income . . . . .	24 Revenu de placements étrangers . . . . .	24	87,025	168,683	49,835
Net Rental Income . . . . .	25 Revenu net de location . . . . .	25	486,851	446,381	193,736
Taxable Capital Gains . . . . .	26 Gains en capital imposables . . . . .	26	581,989	1,253,122	359,468
Miscellaneous Income . . . . .	27 Revenus divers . . . . .	27	998,059	2,652,902	572,534
Total Income Assessed . . . . .	28 Revenu total établi . . . . .	28	6,383,483	182,914,539	4,266,693
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption . . . . .	29 Exemption personnelle de base . . . . .	29	6,378,655	25,236,140	4,264,907
Age Exemption . . . . .	30 Exemption en raison d'âge . . . . .	30	482,200	1,195,131	382,233
Married or Equivalent Exemption . . . . .	31 Exemption de marié(e) ou l'équivalent . . . . .	31	1,884,852	5,492,781	375,933
Wholly Dependent Children . . . . .	32 Enfants entièrement à charge . . . . .	32	2,437,436	3,604,073	502,452
Other Dependents Exemption . . . . .	33 Ex. pour autres personnes à charge . . . . .	33	33,207	51,800	13,195
Total Personal Exemptions . . . . .	34 Total des exemptions personnelles . . . . .	34	6,378,655	35,579,926	4,264,907
Deductions	Déductions				
CPP or QPP Contributions . . . . .	35 Cotisations au RPC ou au RRQ . . . . .	35	5,634,812	1,641,624	3,632,552
Unemployment Insurance Premiums . . . . .	36 Primes d'assurance-chômage . . . . .	36	5,141,292	2,000,246	3,409,899
Registered Pension Plan Contributions . . . . .	37 Cotisations à un régime enregistré de pensions . . . . .	37	2,088,246	2,884,133	1,308,068
Registered Retirement Savings Plan . . . . .	38 Régime enregistré d'épargne-retraite . . . . .	38	1,637,900	3,927,155	903,272
Registered Home Ownership . . . . .	39 Régime enregistré d'épargne-logement . . . . .	39	303,650	282,726	218,717
Interest, Dividends and Capital Gains Deduction . . . . .	40 Déduction pour intérêts, dividendes et gains en capital . . . . .	40	3,327,001	2,090,612	2,364,072
Pension Income Deduction . . . . .	41 Déduction relative au revenu de pensions . . . . .	41	542,894	526,425	298,940
Union and Professional Dues . . . . .	42 Cotisations syndicales et prof. . . . .	42	2,596,137	700,627	1,509,602
Education Deduction . . . . .	43 Déduction relative aux études . . . . .	43	417,789	155,322	173,916
Tuition Fees . . . . .	44 Frais de scolarité . . . . .	44	327,688	159,976	316,243
Child Care Expenses . . . . .	45 Frais de garde d'enfants . . . . .	45	73,130	118,834	359,884
Carrying Charges . . . . .	46 Frais financiers . . . . .	46	1,072,539	804,869	642,330
General Expense Allowance . . . . .	47 Déduction générale pour frais . . . . .	47	5,429,010	2,675,286	3,642,370
Other Expenses of Employment . . . . .	48 Autres frais découlant d'un emploi . . . . .	48	255,843	873,887	46,384
Disability Deduction . . . . .	49 Déduction pour invalidité . . . . .	49	24,364	60,831	11,574
Medical Claims . . . . .	50 Frais médicaux . . . . .	50	204,468	167,881	229,877
Charitable Donations . . . . .	51 Dons de charité . . . . .	51	2,388,216	1,247,990	1,264,349
Eligible Deductions Transferred from Spouse . . . . .	52 Déductions admissibles transférées d'un conjoint à l'autre . . . . .	52	413,294	466,802	29,899
Other Deductions . . . . .	53 Autres déductions . . . . .	53	677,707	2,657,929	188,756
Total Deductions (Item 35-53) . . . . .	54 Total des déductions (Postes 35 à 53) . . . . .	54	6,347,942	23,443,155	4,243,361
Forward Averaging Income Deduction . . . . .	55 Déduction relative au revenu étalé . . . . .	55	24,838	1,217,022	5,762
Forward Averaging Withdrawal Amount . . . . .	56 Retrait du montant d'étalement . . . . .	56	12,791	193,531	4,699
Taxable Income Assessed . . . . .	57 Revenu imposable établi . . . . .	57	6,383,532	122,868,145	4,266,692
Net Federal Tax Payable . . . . .	58 Impôt fédéral net à payer . . . . .	58	6,216,300	22,582,285	4,138,736
Net Provincial Tax Payable . . . . .	59 Impôt provincial net à payer . . . . .	59	4,755,114	9,299,366	3,178,721
Total Net Tax Payable . . . . .	60 Impôt total net à payer . . . . .	60	6,383,543	31,881,654	4,266,693
Basic Federal Tax . . . . .	61 Impôt fédéral de base . . . . .	61	6,383,153	23,852,697	4,266,625
Forward Averaging Tax Credit . . . . .	62 Cr. d'impôt pour étalement du revenu . . . . .	62	12,808	94,481	4,703
Dividend Tax Credit . . . . .	63 Crédit d'impôt pour dividendes . . . . .	63	581,805	943,815	361,828
Child Tax Credit . . . . .	64 Crédit d'impôt pour enfants . . . . .	64	42,087	20,964	842,566

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES SELON L'ÂGE ET LE SEXE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GLOBAL		P O S T E M E
Total		
Number Nombre	Amount Montant	
0,650,238		1
		2
0,650,238		3
	\$	
9,107,519	194,509,084	4
294,711	3,999,221	5
322,737	670,252	6
3,027,981	1,891,671	7
2,310,100	7,632,250	8
846,594	2,599,696	9
963,390	2,977,485	10
796,543	6,160,428	11
574,373	3,683,197	12
221,752	6,874,238	13
76,583	545,507	14
271,647	1,788,814	15
39,507	302,815	16
957,763	6,187,436	17
1,944,033	3,263,623	18
5,121,139	10,480,985	19
184,928	751,180	20
174,830	487,797	21
247,240	962,136	22
258,289	241,729	23
136,860	300,596	24
680,587	717,587	25
941,457	1,774,672	26
1,570,593	4,277,964	27
0,650,176	263,080,363	28
0,643,562	42,113,839	29
864,433	2,142,953	30
2,260,785	6,656,972	31
2,939,888	4,209,502	32
46,402	71,297	33
0,643,562	55,194,561	34
9,267,364	2,475,466	35
8,551,191	3,110,105	36
3,396,314	4,213,610	37
2,541,172	5,635,821	38
522,367	483,657	39
5,691,073	3,644,256	40
841,834	808,288	41
4,105,739	1,031,528	42
591,705	209,687	43
643,931	286,105	44
433,014	669,023	45
1,714,869	970,904	46
9,071,380	4,471,292	47
302,227	1,026,762	48
35,938	89,110	49
434,345	351,022	50
3,652,565	1,696,424	51
443,193	499,097	52
866,463	2,934,260	53
0,591,303	34,606,417	54
30,600	1,400,114	55
17,490	256,658	56
0,650,224	172,135,949	57
0,355,036	30,150,540	58
7,933,835	12,466,924	59
0,650,236	42,617,467	60
0,649,778	32,240,006	61
17,511	125,308	62
943,633	1,384,823	63
884,653	446,291	64

Note: The Grand Total includes taxfilers whose age was not stated.

Remarque: Le total global comprend les contribuables dont l'âge n'est pas indiqué.

TABLE 5

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

				NEWFOUNDLAND-TERRE-NEUVE			
				Corner Brook		St. John's	
	ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	10,913	10,913	42,257	42,257
Total of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2		4,596		14,141
Total Number of Returns .....	3	Nombre total de déclarations .....	3	10,913	15,509	42,257	56,398
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	4	161,425	166,806	719,064	738,115
Commissions from Employment .....	5	Commissions d'emploi .....	5	1,795	1,843	14,816	15,154
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	486	577	2,680	2,812
Family Allowance .....	7	Allocations familiales .....	7	2,309	2,765	7,080	8,128
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	13,505	16,216	32,753	39,121
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	2,069	2,966	10,555	13,991
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	3,660	4,793	12,152	13,913
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	5,991	6,383	24,666	26,049
Net Business Income .....	12	Revenu net d'entreprise .....	12	1,853	1,969	10,888	11,111
Net Professional Income .....	13	Revenu net de profession libérale .....	13	5,822	5,936	38,310	40,246
Net Commission Income .....	14	Revenu net de commissions .....	14	820	832	2,650	2,682
Net Farming Income .....	15	Revenu net d'agriculture .....	15	30	41	163	214
Net Fishing Income .....	16	Revenu net de pêche .....	16	167	158	232	214
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	1,776	1,945	14,496	15,517
Bond Interest .....	18	Intérêt obligataire .....	18	1,750	1,811	9,199	9,290
Bank Interest .....	19	Intérêt bancaire .....	19	5,891	6,381	30,041	32,202
Mortgage Interest .....	20	Intérêt hypothécaire .....	20			310	
Income from Trusts .....	21	Revenu de fiducie .....	21	737	737	1,208	1,208
Annuity Income .....	22	Revenu de rentes .....	22	198	203	2,203	2,203
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	84	84	258	258
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	39	41	640	640
Net Rental Income .....	25	Revenu net de location .....	25	441	479	360	441
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	283	294	3,157	3,157
Miscellaneous Income .....	27	Revenus divers .....	27	4,095	4,264	12,171	13,000
Total Income Assessed .....	28	Revenu total établi .....	28	215,189	227,466	950,052	992,222
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	43,215	61,404	167,311	225,225
Age Exemption .....	30	Exemption en raison d'âge .....	30	1,664	2,376	9,107	11,313
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	7,604	9,251	21,745	25,745
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	6,006	6,883	17,238	19,111
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33	44	44	507	507
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	58,534	79,957	215,908	281,908
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	2,112	2,157	8,869	9,036
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	2,800	2,914	11,913	12,227
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions ..	37	3,957	3,958	19,313	19,313
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	4,001	4,026	16,583	16,583
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	304	345	1,901	1,901
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes et gains en capital .....					
Deduction .....	40	Déduction relative au revenu .....	40	2,870	3,098	11,383	12,601
Pension Income		Déduction relative au revenu .....					
Deduction .....	41	Déduction relative au revenu .....	41	858	959	3,450	3,818
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	889	892	3,845	3,845
Education Deduction .....	43	Déduction relative aux études .....	43	418	449	1,361	1,600
Tuition Fees .....	44	Frais de scolarité .....	44	253	564	2,326	3,900
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	1,383	1,387	3,545	3,600
Carrying Charges .....	46	Frais financiers .....	46	377	424	2,339	2,440
General Expense Allowance .....	47	Déduction générale pour frais .....	47	4,592	5,384	17,876	20,300
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	450	453	4,049	4,111
Disability Deduction .....	49	Déduction pour invalidité .....	49	171	179	546	546
Medical Claims .....	50	Frais médicaux .....	50	142	188	864	1,000
Charitable Donations .....	51	Dons de charité .....	51	1,781	1,808	5,464	5,660
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	694	748	2,641	2,733
Other Deductions .....	53	Autres déductions .....	53	927	1,031	11,852	13,879
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	28,979	30,962	130,118	140,300
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	812	812	906	906
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56				
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	126,887	127,061	603,215	606,888
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	20,728	20,728	105,340	105,340
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	13,829	13,829	67,791	67,791
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	34,557	34,557	173,131	173,131
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	22,802	22,804	113,495	113,500
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62				
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	392	420	3,285	3,477
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	671	2,195	2,917	6,730

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

NEWFOUNDLAND (Concluded)-TERRE-NEUVE (Fin)				PRINCE EDWARD ISLAND-ÎLE-DU-PRINCE-ÉDOUARD						P O S T E T E
Other Areas-Autres endroits		TOTAL		Charlottetown		Other Areas-Autres endroits		TOTAL		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
152,217	152,217	205,387	205,387	14,310	14,310	37,832	37,832	52,142	52,142	1
	75,213		94,456		5,243		13,791		19,034	2
152,217	227,430	205,387	299,843	14,310	19,553	37,832	51,623	52,142	71,176	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
909,830	1,979,372	2,790,319	2,885,075	205,433	213,212	412,940	431,872	618,372	645,084	4
11,736	12,320	28,347	29,273	3,288	3,291	6,361	6,420	9,650	9,711	5
3,464	5,088	6,630	8,487	250	315	379	714	629	1,030	6
45,555	54,137	54,945	65,063	2,658	2,995	8,167	9,527	10,825	12,522	7
362,599	413,861	408,856	469,368	12,826	14,630	66,320	73,026	79,145	87,656	8
15,364	31,124	27,988	47,204	4,889	6,888	7,605	10,674	12,494	17,562	9
21,131	33,962	36,943	52,690	4,702	6,372	7,545	10,395	12,247	16,766	10
44,211	47,809	74,867	80,463	10,435	11,362	12,339	12,971	22,774	24,334	11
35,794	37,399	48,535	50,505	4,661	4,810	13,359	14,107	18,019	18,917	12
20,507	21,832	64,639	68,421	10,801	11,231	8,675	9,069	19,476	20,301	13
2,995	3,159	6,465	6,630	383	410	784	783	1,167	1,194	14
1,017	893	1,150	1,021	688	479	16,349	16,476	17,037	16,955	15
48,578	51,562	48,977	52,146	255	267	17,479	17,824	17,733	18,091	16
7,974	8,745	24,246	26,438	6,334	7,147	6,807	8,035	13,141	15,181	17
10,450	11,198	21,399	22,759	4,065	4,421	5,127	5,706	9,192	10,127	18
47,967	54,733	83,899	93,576	12,800	14,733	22,316	25,364	35,116	40,096	19
385	415	721	798	205	237	379	420	584	657	20
85	149	2,029	2,167	539	580	628	740	1,168	1,320	21
826	861	3,227	3,308	1,167	1,242	1,146	1,237	2,314	2,480	22
640	675	982	1,018	148	158	80	144	228	302	23
140	153	819	851	200	295	247	297	447	591	24
1,579	1,935	2,379	2,880	1,158	1,222	932	1,055	2,090	2,277	25
2,839	3,044	6,278	6,626	1,760	1,898	3,452	4,088	5,213	5,986	26
36,827	39,612	53,093	56,939	5,272	5,580	7,997	8,700	13,269	14,280	27
632,493	2,814,037	3,797,733	4,033,707	294,916	313,774	627,413	669,644	922,328	983,419	28
602,644	900,484	813,170	1,187,111	56,588	77,346	149,806	204,416	206,393	281,762	29
12,696	26,338	23,467	40,065	3,879	5,533	6,223	8,912	10,102	14,445	30
126,167	160,079	155,517	195,111	8,239	9,421	18,909	24,151	27,148	33,572	31
101,470	118,606	124,715	144,598	5,925	6,357	17,953	20,220	23,879	26,577	32
1,322	1,631	1,873	2,185	58	58			66	66	33
844,299	1,207,138	1,118,742	1,569,070	74,689	98,714	192,900	257,708	267,589	356,422	34
25,647	26,139	36,628	37,322	2,717	2,773	6,564	6,743	9,281	9,516	35
34,812	36,408	49,525	51,570	3,526	3,675	7,874	8,265	11,400	11,940	36
40,794	41,053	64,065	64,385	6,504	6,520	10,532	10,572	17,036	17,092	37
29,097	29,275	49,681	50,102	4,832	4,911	10,121	10,218	14,953	15,128	38
3,528	3,556	5,732	5,881	537	537	1,258	1,270	1,795	1,807	39
25,544	29,046	39,797	44,841	4,323	5,281	8,171	9,740	12,494	15,021	40
5,897	6,730	10,205	11,547	1,588	1,813	1,921	2,152	3,510	3,965	41
13,564	13,839	18,298	18,627	997	1,008	1,898	1,940	2,895	2,948	42
2,498	2,743	4,277	4,822	293	319	580	652	873	971	43
2,629	4,504	5,208	9,029	333	1,101	520	1,305	852	2,406	44
15,108	15,841	20,036	20,861	1,072	1,101	1,979	2,082	3,050	3,183	45
1,960	2,143	4,677	5,019	1,080	1,160	809	914	1,889	2,074	46
63,486	74,077	85,954	99,818	5,747	6,863	15,201	18,073	20,947	24,936	47
4,976	5,525	9,476	10,100	846	847	1,424	1,482	2,270	2,329	48
1,562	2,180	2,279	3,246	151	177	89	325	240	501	49
1,478	1,665	2,484	2,927	689	1,793	938	1,160	1,627	2,953	50
19,864	20,739	27,108	28,244	3,012	3,191	5,593	5,935	8,606	9,126	51
4,909	5,362	8,244	8,849	780	980	1,461	1,869	2,242	2,850	52
13,121	17,096	25,899	32,002	4,389	4,907	4,939	6,487	9,328	11,394	53
310,473	337,921	469,570	509,193	43,417	48,958	81,871	91,181	125,288	140,139	54
1,444	1,444	3,162	3,162	758	758	864	864	1,622	1,622	55
587	634	705	752	100	100			174	176	56
476,866	1,478,957	2,206,967	2,212,906	176,152	177,264	351,851	353,236	528,003	530,500	57
223,517	223,517	349,584	349,584	28,563	28,563	48,762	48,762	77,325	77,325	58
154,822	154,822	236,443	236,443	16,622	16,622	31,437	31,437	48,058	48,058	59
378,339	378,339	586,027	586,027	45,185	45,185	80,199	80,199	125,383	125,383	60
257,962	257,992	394,260	394,296	31,462	31,469	59,678	59,685	91,139	91,154	61
320	345	383	408	52	52			90	91	62
1,793	1,913	5,470	5,806	1,435	1,571	1,535	1,719	2,970	3,290	63
14,691	41,730	18,279	50,657	962	2,318	4,162	8,683	5,124	11,000	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

				NOVA-SCOTIA-NOUVELLE-ÉCOSSE			
				Dartmouth		Halifax	
	ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Ret Toute déclarai
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	36,133	36,133	54,217	54,217
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2		14,404		22,9
Total Number of Returns .....	3	Nombre total de déclarations .....	3	36,133	50,537	54,217	77,1
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	4	734,536	766,142	968,653	1,028,5
Commissions from Employment .....	5	Commissions d'emploi .....	5	15,055	15,430	23,178	23,9
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	1,539	1,828	2,954	4,2
Family Allowance .....	7	Allocations familiales .....	7	6,771	7,575	6,512	7,8
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	22,472	27,192	29,879	38,3
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	5,335	9,187	18,303	28,7
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	7,645	10,802	19,214	27,5
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	28,946	31,953	57,512	63,8
Net Business Income .....	12	Revenu net d'entreprise .....	12	10,777	11,779	12,085	13,9
Net Professional Income .....	13	Revenu net de profession libérale .....	13	12,913	13,414	65,909	69,1
Net Commission Income .....	14	Revenu net de commissions .....	14	2,948	3,299	2,047	2,4
Net Farming Income .....	15	Revenu net d'agriculture .....	15	128	114	212	2
Net Fishing Income .....	16	Revenu net de pêche .....	16	861	821	1,391	1,5
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	8,433	9,902	52,771	62,0
Bond Interest .....	18	Intérêt obligataire .....	18	5,602	6,359	13,901	15,7
Bank Interest .....	19	Intérêt bancaire .....	19	19,507	23,163	57,975	67,8
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	269	337	1,783	2,0
Income from Trusts .....	21	Revenu de fiducie .....	21	795	889	3,392	4,1
Annuity Income .....	22	Revenu de rentes .....	22	503	565	4,196	4,8
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	71	84	864	1,0
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	738	745	3,514	3,6
Net Rental Income .....	25	Revenu net de location .....	25	843	998	5,904	6,2
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	3,131	3,229	15,668	16,9
Miscellaneous Income .....	27	Revenus divers .....	27	15,085	16,547	28,023	32,0
Total Income Assessed .....	28	Revenu total établi .....	28	904,646	962,124	1,395,414	1,526,4
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	143,087	199,875	214,475	305,2
Age Exemption .....	30	Exemption en raison d'âge .....	30	4,315	7,338	15,385	23,9
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	26,814	31,194	28,685	36,5
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	15,994	17,197	15,503	18,1
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	169	177	194	2
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	190,378	255,781	274,243	384,1
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	8,905	9,233	12,245	12,9
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	12,123	12,745	16,023	17,1
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	22,156	22,237	28,464	28,7
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	15,995	16,288	23,298	24,6
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	1,831	1,912	4,527	4,8
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	8,941	10,809	17,016	21,7
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	3,504	4,485	6,446	8,1
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	2,699	2,844	4,410	4,5
Education Deduction .....	43	Déduction relative aux études .....	43	718	824	1,471	2,2
Tuition Fees .....	44	Frais de scolarité .....	44	693	2,791	2,095	6,0
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	2,400	2,777	3,157	4,0
Carrying Charges .....	46	Frais financiers .....	46	2,117	2,223	5,956	7,4
General Expense Allowance .....	47	Déduction générale pour frais .....	47	16,211	19,798	22,785	29,0
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	4,288	4,324	3,893	4,1
Disability Deduction .....	49	Déduction pour invalidité .....	49	407	439	533	74
Medical Claims .....	50	Frais médicaux .....	50	1,153	1,482	2,579	5,9
Charitable Donations .....	51	Dons de charité .....	51	5,308	5,631	11,752	12,5
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	1,670	1,935	3,629	4,9
Other Deductions .....	53	Autres déductions .....	53	7,221	8,571	22,274	26,6
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	118,342	131,347	192,555	226,7
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	1,965	1,965	7,464	7,4
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	130	131	355	37
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	594,090	600,486	921,507	942,6
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	104,735	104,735	161,228	161,2
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	63,651	63,651	97,506	97,5
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	168,386	168,386	258,734	258,7
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	112,387	112,746	171,498	172,2
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	69	70	189	19
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	1,912	2,197	11,904	13,4
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	1,134	3,992	1,598	4,5

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

NOVA SCOTIA (Concluded)-NOUVELLE-ÉCOSSE (Fin)

N.B.-N.-B.

Sydney & Glace Bay		Truro		Other Areas-Autres endroits		TOTAL		Fredericton		P O T E T M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
20,151	20,151	10,431	10,431	196,808	196,808	317,740	317,740	26,183	26,183	1
	13,927		5,621		124,536		181,412		10,556	2
20,151	34,078	10,431	16,052	196,808	321,344	317,740	499,152	26,183	36,739	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
340,451	359,916	166,176	176,578	3,179,075	3,384,443	5,388,893	5,715,671	438,630	454,775	4
1,058	1,237	4,347	4,368	31,743	33,627	75,381	78,573	8,263	8,340	5
2,069	2,575	271	565	6,974	9,236	13,806	18,493	710	1,122	6
4,416	5,837	2,134	2,518	46,442	57,090	66,275	80,900	4,648	5,450	7
25,796	34,484	7,141	8,698	208,495	274,573	293,782	383,268	15,825	18,156	8
4,225	11,486	2,777	4,776	36,995	81,777	67,634	135,972	6,907	9,851	9
6,824	14,676	3,092	5,006	48,839	91,239	85,615	149,261	7,823	9,736	10
15,219	20,965	8,435	9,370	126,692	154,460	236,804	280,594	18,738	20,037	11
5,623	6,612	5,641	6,336	82,466	100,745	116,593	139,445	6,977	6,929	12
16,701	16,799	7,209	7,296	91,725	95,066	194,456	201,746	16,461	16,436	13
1,123	1,173	571	841	7,450	8,241	14,138	15,958	949	986	14
36-	9	1,081	1,120	12,180	13,153	12,881	13,919	271	313	15
1,932	1,993			113,612	118,022	117,860	122,444	430	430	16
7,057	7,764	4,451	5,243	70,891	83,324	143,604	168,241	17,263	18,927	17
3,845	4,576	1,762	2,187	26,964	33,617	52,074	62,444	8,040	8,766	18
15,556	18,527	9,210	11,338	137,134	169,808	239,383	290,709	22,502	24,754	19
		283	283	2,521	2,962	4,862	5,633	359	387	20
865	1,049	504	567	5,343	6,074	10,899	12,710	162	622	21
426	479	555	615	6,469	7,808	12,149	14,342	1,801	1,929	22
372	372	309	320	2,522	2,846	4,138	4,637	295	300	23
281	284	218	254	5,955	6,338	10,706	11,259	785	808	24
281	385	642	743	4,603	6,214	12,273	14,549	1,170	1,193	25
1,709	1,733	1,458	1,552	17,025	18,839	38,991	42,329	2,466	2,541	26
7,284	8,618	3,149	4,052	65,512	78,600	119,052	139,855	10,628	12,948	27
463,082	521,555	231,480	254,692	4,337,625	4,838,104	7,332,248	8,102,951	592,102	625,735	28
79,798	134,949	41,218	63,478	779,332	1,272,005	1,257,910	1,975,526	103,582	145,384	29
3,713	9,451	2,344	4,023	31,818	68,359	57,574	113,161	5,607	8,167	30
16,569	22,565	7,710	10,130	163,967	210,110	243,744	310,593	17,160	19,873	31
11,352	14,064	5,133	6,185	108,602	129,386	156,585	184,984	11,417	13,223	32
321	329	21	21	650	659	1,355	1,406			33
111,752	181,359	56,426	83,837	1,084,370	1,680,519	1,717,169	2,585,671	137,778	186,658	34
4,392	4,554	2,254	2,362	45,721	48,225	73,517	77,279	5,639	5,775	35
5,560	5,930	2,845	3,050	56,612	60,766	93,163	99,645	7,399	7,708	36
9,617	9,667	4,084	4,106	80,000	80,608	144,322	145,319	14,819	14,967	37
5,746	6,093	4,138	4,260	63,891	65,471	113,069	116,756	11,301	11,363	38
683	684	360	400	6,308	6,824	13,709	14,682	1,522	1,522	39
5,255	6,819	2,821	3,772	48,415	65,460	82,448	108,651	8,073	9,465	40
2,074	3,512	974	1,257	15,853	23,343	28,851	40,771	2,587	3,047	41
2,298	2,335	642	648	14,315	14,886	24,366	25,308	1,694	1,721	42
510	597	279	282	3,562	4,477	6,540	8,402	1,034	1,139	43
323	1,295	125	625	3,601	9,107	6,837	19,904	1,351	3,716	44
1,794	1,993	625	671	15,759	18,640	23,735	28,093	2,438	2,466	45
584	593	557	755	6,423	7,782	15,638	18,792	2,011	2,058	46
8,436	11,132	4,395	5,553	83,375	106,907	135,202	172,427	11,327	13,442	47
513	543	1,142	1,161	12,719	13,888	22,555	24,079	1,012	1,014	48
456	806		141	1,309	2,022	2,716	4,152	25	60	49
411	777	257	739	4,428	9,409	8,828	18,388	380	1,572	50
4,153	4,613	2,345	2,458	30,463	35,115	54,020	60,361	7,318	7,554	51
916	1,675	541	748	8,134	13,618	14,890	22,972	2,061	2,415	52
8,640	9,072	1,732	2,826	34,603	43,687	74,469	90,849	8,622	9,814	53
62,361	72,687	30,126	35,814	535,492	630,237	938,876	1,096,829	90,614	100,817	54
1,495	1,495	784	784	10,453	10,453	22,161	22,161	2,604	2,604	55
		195	195	2,901	3,063	3,581	3,760	1,917	1,917	56
287,474	292,783	144,340	146,465	2,710,214	2,768,127	4,657,625	4,750,524	363,023	364,521	57
48,318	48,318	23,919	23,919	435,849	435,849	774,049	774,049	61,194	61,194	58
29,989	29,989	15,033	15,033	276,494	276,494	482,673	482,673	38,676	38,676	59
78,307	78,307	38,951	38,951	712,343	712,343	1,256,721	1,256,721	99,870	99,870	60
52,838	53,215	26,386	26,503	486,693	490,394	849,801	855,118	65,869	65,871	61
		104	104	1,544	1,630	1,906	2,001	1,030	1,030	62
1,592	1,727	1,009	1,137	16,006	18,162	32,423	36,670	3,911	4,188	63
892	4,653	519	1,916	10,638	42,665	14,781	57,731	1,027	3,531	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

				NEW BRUNSWICK (Cont'd)-NOUVEAU-BRUNSWICK (Suite)			
				Moncton		Saint John	
	ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Retu Toutes déclarati
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	32,228	32,228	36,650	36,650
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2		12,005		14,066
Total Number of Returns .....	3	Nombre total de déclarations .....	3	32,228	44,233	36,650	50,716
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	4	477,454	491,655	563,741	580,811
Commissions from Employment .....	5	Commissions d'emploi .....	5	9,991	10,003	10,189	10,222
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	1,668	1,824	1,957	2,044
Family Allowance .....	7	Allocations familiales .....	7	5,094	6,343	6,371	7,100
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	33,370	35,382	34,438	36,944
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	9,194	13,202	15,754	20,599
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	10,515	13,842	15,230	18,711
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	31,689	34,540	29,095	31,011
Net Business Income .....	12	Revenu net d'entreprise .....	12	6,913	7,030	8,033	8,300
Net Professional Income .....	13	Revenu net de profession libérale .....	13	26,089	26,268	24,097	24,522
Net Commission Income .....	14	Revenu net de commissions .....	14	1,267	1,419	399	400
Net Farming Income .....	15	Revenu net d'agriculture .....	15	226	217	19	5
Net Fishing Income .....	16	Revenu net de pêche .....	16			100	121
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	11,963	14,956	20,288	23,311
Bond Interest .....	18	Intérêt obligataire .....	18	6,831	7,585	13,400	14,244
Bank Interest .....	19	Intérêt bancaire .....	19	25,024	28,517	35,331	38,800
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	343	387	625	750
Income from Trusts .....	21	Revenu de fiducie .....	21	238	423	1,219	1,471
Annuity Income .....	22	Revenu de rentes .....	22	2,318	2,430	2,420	2,677
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	254	255	79	9
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	184	185	428	431
Net Rental Income .....	25	Revenu net de location .....	25	683	802	597	730
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	3,396	3,456	3,655	3,911
Miscellaneous Income .....	27	Revenus divers .....	27	12,680	13,381	10,488	11,671
Total Income Assessed .....	28	Revenu total établi .....	28	677,393	714,108	797,915	838,871
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	127,623	175,163	145,079	200,771
Age Exemption .....	30	Exemption en raison d'âge .....	30	7,500	10,793	12,668	16,950
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	24,525	27,954	25,149	28,781
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	11,967	14,124	14,972	16,266
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33			46	4
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	171,614	228,034	197,914	262,822
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	6,258	6,352	7,300	7,411
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	8,253	8,489	9,709	10,000
Registered Pension Plan		Cotisations à un régime enregistré					
Contributions .....	37	de pensions .....	37	14,849	15,083	13,896	13,940
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	11,377	11,491	14,522	14,670
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	1,378	1,392	1,584	1,650
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes					
Deduction .....	40	et gains en capital .....	40	9,333	10,902	11,854	13,597
Pension Income		Déduction relative au revenu					
Deduction .....	41	de pensions .....	41	3,768	4,602	4,769	5,291
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	2,456	2,492	3,157	3,198
Education Deduction .....	43	Déduction relative aux études .....	43	711	776	547	613
Tuition Fees .....	44	Frais de scolarité .....	44	606	1,522	901	1,787
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	2,259	2,704	2,265	2,361
Carrying Charges .....	46	Frais financiers .....	46	2,223	4,367	2,446	2,687
General Expense Allowance .....	47	Déduction générale pour frais .....	47	12,988	14,805	14,799	17,026
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	3,428	3,433	2,308	2,342
Disability Deduction .....	49	Déduction pour invalidité .....	49	248	305	454	702
Medical Claims .....	50	Frais médicaux .....	50	824	1,318	2,334	4,029
Charitable Donations .....	51	Dons de charité .....	51	6,778	7,137	9,053	9,409
Eligible Deductions Transferred		Déductions admissibles transférées					
from Spouse .....	52	d'un conjoint à l'autre .....	52	2,099	2,399	3,484	3,693
Other Deductions .....	53	Autres déductions .....	53	9,228	11,226	7,142	9,334
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	99,065	110,795	112,523	123,760
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	2,124	2,124	391	391
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	302	329	711	714
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	404,891	406,594	487,797	491,128
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	67,145	67,145	78,696	78,696
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	43,019	43,019	50,306	50,306
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	110,164	110,164	129,002	129,002
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	73,647	73,660	86,808	86,809
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	162	177	382	384
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	2,651	2,962	4,573	5,072
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	1,288	4,828	1,646	5,766

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

BRUNSWICK (Concluded)-NOUVEAU-BRUNSWICK (Fin)				QUEBEC-QUÉBEC						P O T E T M E
Other Areas-Autres endroits		TOTAL		Cap-de-la-Madeleine		Chicoutimi		Drummondville		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
194,298	194,298	289,359	289,359	13,294	13,294	24,575	24,575	19,876	19,876	1
	81,542		118,169		6,801		12,875		10,988	2
194,298	275,840	289,359	407,528	13,294	20,095	24,575	37,450	19,876	30,864	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
585,681	2,678,829	4,065,506	4,206,070	225,790	234,236	492,886	513,076	302,726	321,561	4
28,131	28,520	56,574	57,083	4,569	4,571	12,448	12,845	2,848	2,872	5
5,424	6,836	9,760	11,828	1,741	3,065	764	1,214	903	1,574	6
42,513	50,367	58,627	69,262	2,525	2,958	5,399	6,201	3,961	4,674	7
350,737	378,083	434,370	468,563	13,559	15,475	23,006	29,589	19,450	24,218	8
35,666	57,366	67,521	101,018	1,604	6,080	2,627	6,364	1,746	6,389	9
41,705	60,479	75,272	102,770	3,606	7,970	5,155	9,809	4,148	8,478	10
90,121	97,638	169,643	183,230	5,709	7,551	8,079	10,122	3,550	4,756	11
71,874	76,070	93,797	98,335	4,104	3,835	11,588	12,051	11,146	12,976	12
52,759	53,810	119,405	121,035	7,090	7,090	19,324	19,439	7,301	8,077	13
6,634	7,399	9,248	10,210	3,386	3,399	2,036	2,436	1,822	2,051	14
11,019	10,109	11,496	10,588	140-	140-	211	864	401	608	15
33,271	33,460	33,809	34,017				14			16
47,135	53,674	96,650	110,872	1,375	1,724	4,037	4,405	5,152	6,885	17
21,569	23,781	49,840	54,379	1,958	2,576	5,083	5,658	5,102	5,924	18
112,545	126,178	195,401	218,258	6,279	8,631	12,273	14,279	14,343	18,029	19
1,910	2,038	3,239	3,562			189	215	917	929	20
1,697	2,235	3,315	4,755	62	62	30	30	14	101	21
6,045	6,323	12,584	13,359			1,163	1,208	477	546	22
1,296	1,388	1,923	2,038	249	249	14	14	38	49	23
944	1,090	2,341	2,521	1	1	262	262	56	56	24
892	1,262	3,342	3,993	2,064	1,968	3,026	3,492	3,099	3,234	25
19,664	20,280	29,181	30,186	2,331	2,395	1,253	1,300	1,241	1,386	26
50,375	58,848	84,172	96,852	4,937	6,240	6,413	7,979	4,135	5,930	27
619,607	3,836,063	5,687,016	6,014,784	292,797	319,936	617,265	662,865	394,576	441,305	28
769,377	1,092,129	1,145,661	1,613,453	52,644	79,576	97,181	147,981	78,709	121,997	29
29,130	47,472	54,905	83,385	1,238	4,690	2,093	5,268	1,349	5,235	30
135,070	160,033	201,904	236,643	12,731	15,989	24,257	28,384	13,065	17,555	31
96,189	110,249	134,545	153,864	6,291	7,370	13,191	14,704	7,963	9,389	32
266	285	324	342			54	54			33
030,032	1,410,168	1,537,339	2,087,686	72,904	107,624	136,776	196,390	101,086	154,177	34
35,222	35,966	54,420	55,508	3,198	3,282	6,205	6,448	4,498	4,733	35
45,840	47,499	71,201	73,701	3,911	4,042	8,003	8,324	5,524	5,840	36
68,754	69,888	112,319	113,879	6,040	6,069	13,882	14,058	4,401	4,508	37
48,090	49,027	85,290	86,552	6,324	6,515	8,803	8,988	10,661	10,870	38
5,323	5,514	9,806	10,083	435	435	444	444	422	442	39
43,555	51,307	72,815	85,270	3,793	5,139	5,777	7,125	5,492	7,517	40
12,716	15,279	23,841	28,226	710	1,130	1,055	1,541	645	1,156	41
14,148	14,339	21,455	21,751	1,900	1,934	4,049	4,166	2,392	2,470	42
3,212	3,776	5,503	6,303	660	831	974	1,108	405	698	43
2,852	8,425	5,709	15,450	138	320	755	930	324	477	44
16,860	17,893	23,821	25,424	813	866	2,257	2,408	1,840	1,950	45
5,922	6,334	12,602	15,445	324	351	1,030	1,159	471	652	46
82,674	94,986	121,788	140,258	5,761	6,691	10,981	13,008	8,699	10,672	47
12,459	12,780	19,208	19,569	1,853	1,853	3,902	3,930	1,119	1,119	48
1,468	1,907	2,195	2,973			446	446			49
4,259	6,101	7,797	13,020	109	118	381	467	304	434	50
30,614	32,212	53,764	56,312	1,189	1,219	2,222	2,267	787	937	51
7,565	10,594	15,210	19,102	878	1,604	761	1,006	592	889	52
27,864	40,123	52,856	70,497	1,544	2,658	7,613	11,431	3,728	6,607	53
469,398	523,951	771,600	859,323	39,582	45,058	79,540	89,254	52,303	61,972	54
5,290	5,290	10,409	10,409	284	284	1,434	1,434	1,269	1,269	55
2,299	2,299	5,229	5,259	129	129	97	97	95	95	56
117,185	2,125,811	3,372,897	3,388,054	180,157	182,940	399,613	404,312	240,014	245,516	57
326,944	326,944	533,979	533,979	29,130	29,130	70,074	70,074	37,820	37,820	58
216,203	216,203	348,204	348,204	2	2	38	38			59
543,147	543,147	882,183	882,183	29,131	29,131	70,111	70,111	37,821	37,821	60
372,763	373,151	599,087	599,492	32,368	32,587	75,647	76,012	41,958	42,266	61
1,235	1,235	2,809	2,825	44	44	33	33	32	32	62
10,677	11,741	21,812	23,963	306	366	893	967	1,160	1,477	63
16,043	43,926	20,004	58,051	255	1,848	986	4,443	1,333	3,948	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

				QUEBEC (Continued)-QUÉBEC (Suite)			
				Granby		Grand 'Mère	
	ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Ret Toute déclarat
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	18,755	18,755	6,084	6,084
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2		9,288		3,000
Total Number of Returns .....	3	Nombre total de déclarations .....	3	18,755	28,043	6,084	9,084
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	4	328,872	344,912	113,468	117,600
Commissions from Employment .....	5	Commissions d'emploi .....	5	2,036	2,084	3,326	3,326
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	1,632	1,712	13	13
Family Allowance .....	7	Allocations familiales .....	7	3,676	4,386	864	1,100
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	15,378	19,311	5,900	7,900
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	3,267	7,990	964	2,900
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	3,779	9,545	2,541	4,200
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	5,939	6,366	3,854	5,100
Net Business Income .....	12	Revenu net d'entreprise .....	12	9,934	11,213	4,513	5,000
Net Professional Income .....	13	Revenu net de profession libérale .....	13	7,759	7,825	6,462	6,400
Net Commission Income .....	14	Revenu net de commissions .....	14	1,719	1,762		
Net Farming Income .....	15	Revenu net d'agriculture .....	15	5	560	132	1,000
Net Fishing Income .....	16	Revenu net de pêche .....	16				
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	3,514	5,273	360	500
Bond Interest .....	18	Intérêt obligataire .....	18	3,788	4,569	2,580	2,600
Bank Interest .....	19	Intérêt bancaire .....	19	16,418	19,635	7,325	8,300
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	231	334	1	1,000
Income from Trusts .....	21	Revenu de fiducie .....	21	34	39	18	300
Annuity Income .....	22	Revenu de rentes .....	22	1,636	1,736	203	300
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	221	240		
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	136	136	18	1,000
Net Rental Income .....	25	Revenu net de location .....	25	1,464	1,837	759	1,200
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	1,792	1,840	28	2,000
Miscellaneous Income .....	27	Revenus divers .....	27	4,827	6,301	1,372	2,100
Total Income Assessed .....	28	Revenu total établi .....	28	418,056	459,606	154,434	169,100
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	74,259	111,039	24,093	36,200
Age Exemption .....	30	Exemption en raison d'âge .....	30	2,522	6,222	779	2,500
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	13,826	18,195	6,360	8,100
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	8,692	9,734	2,478	2,800
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	86	86		
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	99,384	145,277	33,709	49,700
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	4,449	4,661	1,457	1,500
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	5,592	5,852	1,761	1,800
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	5,757	5,832	3,811	3,800
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	9,537	9,728	3,513	3,500
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	392	392	124	120
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	5,533	7,298	2,859	3,500
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	853	1,061	589	900
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	2,186	2,235	1,009	1,020
Education Deduction .....	43	Déduction relative aux études .....	43	537	713	333	340
Tuition Fees .....	44	Frais de scolarité .....	44	352	486	91	130
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	1,270	1,287	434	430
Carrying Charges .....	46	Frais financiers .....	46	1,024	1,233	288	300
General Expense Allowance .....	47	Déduction générale pour frais .....	47	8,075	9,572	2,560	3,030
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	455	455	678	670
Disability Deduction .....	49	Déduction pour invalidité .....	49	171	171		150
Medical Claims .....	50	Frais médicaux .....	50	197	377	114	180
Charitable Donations .....	51	Dons de charité .....	51	999	1,067	646	690
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	541	1,045	318	490
Other Deductions .....	53	Autres déductions .....	53	2,676	6,159	426	900
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	50,423	59,626	21,012	23,680
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	430	430		
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	201	221		
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	268,020	272,956	99,713	101,750
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	44,574	44,574	17,495	17,495
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59				
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	44,595	44,595	17,495	17,495
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	48,852	49,164	19,001	19,175
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	66	72		
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	726	1,023	82	110
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	620	2,327	102	555

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

QUEBEC (Continued)-QUÉBEC (Suite)

Hull		Jonquière		Laval		Lévis		Longueuil		P O T E M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
26,115	26,115	21,138	21,138	127,699	127,699	7,720	7,720	50,033	50,033	1
	9,909		11,640		47,553		2,683		24,477	2
26,115	36,024	21,138	32,778	127,699	175,252	7,720	10,403	50,033	74,510	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
471,847	491,861	447,701	461,096	2,464,346	2,552,891	128,649	133,703	898,131	932,635	4
5,782	6,239	11,171	11,306	75,988	77,896	3,542	3,575	13,156	14,064	5
2,166	2,651	1,751	2,563	7,505	9,885	555	555	5,376	6,728	6
2,706	3,887	4,498	5,385	21,504	26,016	964	1,048	7,522	10,409	7
16,755	20,384	18,016	23,518	77,297	92,562	6,188	6,406	38,723	49,287	8
4,132	8,475	4,003	8,835	17,479	33,340	1,369	2,752	5,892	15,169	9
8,244	13,233	6,415	13,015	31,506	47,793	2,581	4,141	12,235	21,634	10
21,179	23,509	11,281	15,122	66,729	72,738	5,390	5,875	18,063	21,004	11
8,712	10,082	5,307	5,588	39,589	46,542	3,057	3,288	15,309	16,722	12
11,119	11,417	8,008	8,019	64,910	67,620	10,478	10,536	15,728	16,333	13
905	941	1,495	1,798	12,755	13,482	348	348	2,202	2,492	14
35-	37-	50	441	4,718	5,264	2	2	188-	213-	15
429	429									16
4,198	5,258	4,001	4,758	37,167	42,860	631	767	6,171	8,351	17
4,021	4,237	2,850	3,493	35,882	40,963	1,556	1,734	9,382	11,225	18
17,368	20,270	10,867	12,941	80,627	93,492	7,868	9,200	30,429	35,689	19
1,889	1,892	613	675	3,720	3,749	185	193	2,137	2,536	20
305	306	61	62	4,352	4,499	124	124	611	808	21
678	684	415	510	5,943	6,169	1,071	1,075	1,964	2,000	22
81	133	103	103	1,001	1,010	6	6	261	262	23
87	130	1	2	796	812			236	242	24
2,243	2,741	260	421	14,111	13,571	540	559	2,642	2,558	25
2,910	2,996	705	840	24,116	24,715	473	494	5,595	5,966	26
6,918	8,400	7,722	9,173	38,320	43,843	3,668	4,129	13,438	18,658	27
594,636	640,116	547,295	589,663	3,130,361	3,321,712	179,268	190,535	1,105,012	1,194,558	28
103,415	142,650	83,700	129,790	505,646	693,785	30,571	41,196	197,877	294,806	29
3,222	6,768	3,368	7,237	14,359	27,223	1,312	2,443	5,012	12,484	30
12,557	16,864	21,366	26,130	82,610	95,553	5,576	6,625	34,719	42,850	31
5,497	6,820	11,344	12,550	47,218	52,402	2,629	2,949	15,001	18,863	32
63	63			56	69			215	216	33
124,754	173,166	119,778	175,707	649,889	869,032	40,088	53,213	252,824	369,221	34
6,113	6,346	5,226	5,387	31,618	32,699	1,748	1,805	11,900	12,276	35
8,304	8,687	7,003	7,247	40,332	41,976	2,206	2,284	15,908	16,496	36
16,119	16,254	12,853	12,884	56,864	57,229	3,341	3,380	21,003	21,115	37
9,847	10,157	9,150	9,414	76,118	77,755	3,791	3,824	22,072	22,741	38
1,088	1,099	548	613	1,448	1,541	180	180	699	844	39
6,771	8,403	5,205	6,523	42,025	50,326	2,836	3,526	13,787	16,926	40
1,956	2,662	1,715	2,674	7,014	8,931	651	785	2,719	3,683	41
3,528	3,603	4,132	4,222	14,634	14,951	909	941	6,484	6,646	42
606	772	1,012	1,226	3,824	4,778	199	253	1,106	1,365	43
698	1,209	229	393	2,732	4,451	62	288	964	1,486	44
1,482	1,551	1,685	1,937	8,403	8,890	459	467	3,350	3,926	45
745	768	1,010	1,061	6,995	8,051	322	341	1,672	1,774	46
11,388	13,543	9,314	10,867	56,687	66,570	3,259	3,780	22,213	26,047	47
1,850	1,858	4,062	4,062	17,730	18,189	673	698	4,216	4,719	48
615	620	213	536	491	1,146	265	312	615	632	49
436	620	221	683	4,153	4,707	77	105	1,179	1,486	50
1,687	1,708	1,294	1,363	8,765	9,161	427	455	2,345	2,487	51
1,074	1,425	1,863	2,635	5,504	7,000	312	547	1,151	1,962	52
6,923	9,346	6,105	6,937	35,906	44,661	1,892	3,018	9,160	14,364	53
81,231	90,632	72,840	80,662	421,242	463,010	23,610	26,990	142,543	160,976	54
999	999	604	604	6,696	6,696	1,219	1,219	908	908	55
35	35			2,083	2,089			600	632	56
387,687	392,106	354,073	358,439	2,054,615	2,078,220	114,367	115,406	709,336	717,812	57
66,182	66,182	61,395	61,395	356,541	356,541	20,612	20,612	117,855	117,855	58
489	489	60	60	393	393	2	2	71	71	59
66,671	66,671	61,455	61,455	356,934	356,934	20,614	20,614	117,926	117,926	60
71,385	71,646	66,609	66,929	383,924	385,218	21,915	21,986	128,922	129,409	61
12	12			601	603			175	184	62
951	1,131	872	1,003	8,202	9,167	96	121	1,337	1,758	63
934	2,836	570	3,249	4,200	13,671	186	665	1,813	7,688	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

				QUEBEC (Continued)-Q U ÉBEC (Suite)				
		ITEM	POSTE	Montréal		Québec		
				Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Re Toute déclar	
Number of Taxable Returns . . . . .		1	Nombre de déclarations imposables . . . . .	1	445,835	445,835	72,968	72,968
Number of Non-Taxable Returns . . . . .		2	Nombre de déclarations non imposables . . . . .	2		214,198		34,198
Total Number of Returns . . . . .		3	Nombre total de déclarations . . . . .	3	445,835	660,033	72,968	107,166
Sources of Income			Sources de revenu		\$	\$	\$	\$
Wages and Salaries . . . . .		4	Salaires et traitements . . . . .	4	7,246,962	7,629,628	1,221,821	1,286,151
Commissions from Employment . . . . .		5	Commissions d'emploi . . . . .	5	157,799	165,295	15,589	15,589
Other Employment Earnings . . . . .		6	Autres revenus d'emploi . . . . .	6	31,090	39,662	8,370	10,370
Family Allowance . . . . .		7	Allocations familiales . . . . .	7	46,960	65,457	8,347	10,347
Unemployment Insurance Benefits . . . . .		8	Prestations d'assurance-chômage . . . . .	8	291,968	378,683	54,291	66,291
Old Age Security Pension . . . . .		9	Pension de sécurité de la vieillesse . . . . .	9	131,812	271,475	25,320	45,320
CPP or QPP Benefits . . . . .		10	Prestations du RPC ou du RRQ . . . . .	10	169,564	280,300	33,506	50,506
Other Pensions or Superannuation . . . . .		11	Autres pensions ou pensions de retraite . . . . .	11	270,872	319,452	84,533	91,533
Net Business Income . . . . .		12	Revenu net d'entreprise . . . . .	12	122,327	138,609	23,027	24,027
Net Professional Income . . . . .		13	Revenu net de profession libérale . . . . .	13	313,691	324,075	39,046	39,046
Net Commission Income . . . . .		14	Revenu net de commissions . . . . .	14	26,479	29,089	8,925	9,925
Net Farming Income . . . . .		15	Revenu net d'agriculture . . . . .	15	351 -	237 -	1,250	1,250
Net Fishing Income . . . . .		16	Revenu net de pêche . . . . .	16				
Taxable Amount of Dividends . . . . .		17	Montant imposable des dividendes . . . . .	17	231,010	277,233	22,365	25,365
Bond Interest . . . . .		18	Intérêt obligataire . . . . .	18	206,348	239,082	25,527	28,527
Bank Interest . . . . .		19	Intérêt bancaire . . . . .	19	506,207	599,414	65,641	75,641
Mortgage Interest . . . . .		20	Intérêt hypothécaire . . . . .	20	21,348	23,441	1,489	1,489
Income from Trusts . . . . .		21	Revenu de fiducie . . . . .	21	33,421	36,772	5,770	6,770
Annuity Income . . . . .		22	Revenu de rentes . . . . .	22	47,033	50,093	6,371	6,371
Other Canadian Investment Income . . . . .		23	Autres placements au Canada . . . . .	23	5,154	5,521	549	549
Foreign Investment Income . . . . .		24	Revenu de placements étrangers . . . . .	24	22,224	24,403	514	514
Net Rental Income . . . . .		25	Revenu net de location . . . . .	25	79,965	81,512	4,859	5,859
Taxable Capital Gains . . . . .		26	Gains en capital imposables . . . . .	26	104,454	110,533	7,195	7,195
Miscellaneous Income . . . . .		27	Revenus divers . . . . .	27	176,695	213,751	22,907	27,907
Total Income Assessed . . . . .		28	Revenu total établi . . . . .	28	10,243,031	11,303,241	1,687,214	1,835,214
Personal Exemptions			Exemptions personnelles					
Basic Personal Exemption . . . . .		29	Exemption personnelle de base . . . . .	29	1,764,482	2,610,014	288,704	423,704
Age Exemption . . . . .		30	Exemption en raison d'âge . . . . .	30	109,244	223,669	20,698	36,698
Married or Equivalent Exemption . . . . .		31	Exemption de marié(e) ou l'équivalent . . . . .	31	229,282	297,198	46,476	54,476
Wholly Dependent Children . . . . .		32	Enfants entièrement à charge . . . . .	32	104,765	130,776	20,666	23,666
Other Dependents Exemption . . . . .		33	Ex. pour autres personnes à charge . . . . .	33	2,495	2,772	84	84
Total Personal Exemptions . . . . .		34	Total des exemptions personnelles . . . . .	34	2,210,268	3,264,428	376,629	539,629
Deductions			Déductions					
CPP or QPP Contributions . . . . .		35	Cotisations au RPC ou au RRQ . . . . .	35	96,276	100,517	15,985	16,985
Unemployment Insurance Premiums . . . . .		36	Primes d'assurance-chômage . . . . .	36	125,960	132,771	21,070	22,070
Registered Pension Plan Contributions . . . . .		37	Cotisations à un régime enregistré de pensions . . . . .	37	151,068	153,203	38,975	39,975
Registered Retirement Savings Plan . . . . .		38	Régime enregistré d'épargne-retraite . . . . .	38	251,346	259,576	34,033	34,033
Registered Home Ownership . . . . .		39	Régime enregistré d'épargne-logement . . . . .	39	14,288	15,337	2,527	2,527
Interest, Dividends and Capital Gains Deduction . . . . .		40	Déduction pour intérêts, dividendes et gains en capital . . . . .	40	166,564	215,128	25,764	31,764
Pension Income Deduction . . . . .		41	Déduction relative au revenu de pensions . . . . .	41	37,241	52,912	8,678	11,068
Union and Professional Dues . . . . .		42	Cotisations syndicales et prof. . . . .	42	48,699	50,255	10,142	10,142
Education Deduction . . . . .		43	Déduction relative aux études . . . . .	43	11,501	16,132	2,582	3,582
Tuition Fees . . . . .		44	Frais de scolarité . . . . .	44	12,568	24,702	1,388	2,388
Child Care Expenses . . . . .		45	Frais de garde d'enfants . . . . .	45	16,338	18,428	3,306	3,306
Carrying Charges . . . . .		46	Frais financiers . . . . .	46	45,822	53,622	4,158	4,158
General Expense Allowance . . . . .		47	Déduction générale pour frais . . . . .	47	186,230	224,209	30,063	36,063
Other Expenses of Employment . . . . .		48	Autres frais découlant d'un emploi . . . . .	48	32,319	34,108	4,145	4,145
Disability Deduction . . . . .		49	Déduction pour invalidité . . . . .	49	2,721	5,741	154	154
Medical Claims . . . . .		50	Frais médicaux . . . . .	50	22,710	34,176	1,837	2,837
Charitable Donations . . . . .		51	Dons de charité . . . . .	51	45,724	49,949	6,846	7,846
Eligible Deductions Transferred from Spouse . . . . .		52	Déductions admissibles transférées d'un conjoint à l'autre . . . . .	52	20,063	30,228	5,727	7,063
Other Deductions . . . . .		53	Autres déductions . . . . .	53	138,995	201,907	18,995	36,995
Total Deductions (Item 35-53) . . . . .		54	Total des déductions (Postes 35 à 53) . . . . .	54	1,426,432	1,672,902	236,372	277,372
Forward Averaging Income Deduction . . . . .		55	Déduction relative au revenu étalé . . . . .	55	26,863	26,863	2,972	2,972
Forward Averaging Withdrawal Amount . . . . .		56	Retrait du montant d'étalement . . . . .	56	6,139	6,339	432	432
Taxable Income Assessed . . . . .		57	Revenu imposable établi . . . . .	57	6,585,596	6,723,050	1,071,670	1,084,970
Net Federal Tax Payable . . . . .		58	Impôt fédéral net à payer . . . . .	58	1,124,202	1,124,202	181,994	181,994
Net Provincial Tax Payable . . . . .		59	Impôt provincial net à payer . . . . .	59	1,984	1,984	393	393
Total Net Tax Payable . . . . .		60	Impôt total net à payer . . . . .	60	1,126,186	1,126,186	182,387	182,387
Basic Federal Tax . . . . .		61	Impôt fédéral de base . . . . .	61	1,215,782	1,222,715	197,607	198,607
Forward Averaging Tax Credit . . . . .		62	Cr. d'impôt pour étalement du revenu . . . . .	62	1,980	2,037	142	142
Dividend Tax Credit . . . . .		63	Crédit d'impôt pour dividendes . . . . .	63	52,259	61,310	4,971	5,971
Child Tax Credit . . . . .		64	Crédit d'impôt pour enfants . . . . .	64	15,192	49,396	2,050	7,192

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

QUEBEC (Continued)-QUÉBEC (Suite)

Rimouski		Rouyn & Noranda		Saint-Hyacinthe		Saint-Jean-sur-Richelieu		Saint-Jérôme		P O T S E T M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
13,347	13,347	10,939	10,939	16,040	16,040	14,876	14,876	12,051	12,051	1
	5,593		5,656		8,089		6,384		6,600	2
13,347	18,940	10,939	16,595	16,040	24,129	14,876	21,260	12,051	18,651	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
230,578	242,224	197,377	207,859	261,840	275,009	248,434	257,174	200,341	212,017	4
1,440	1,617	1,517	2,555	7,839	7,869	6,460	6,525	3,838	3,838	5
835	1,202	687	972	387	534	1,986	2,040	896	1,523	6
1,758	2,351	1,726	1,983	2,687	3,441	2,314	2,610	1,872	2,813	7
14,053	15,434	10,862	12,765	10,533	12,067	10,534	13,019	11,900	16,030	8
1,727	3,352	1,117	4,015	3,646	7,858	2,631	7,228	1,437	4,696	9
3,159	4,451	3,880	6,934	4,346	9,039	4,798	8,780	2,606	5,314	10
3,545	4,284	1,914	2,504	7,303	9,236	5,147	5,992	2,434	2,923	11
1,030	1,895	5,856	6,404	7,028	7,657	5,805	6,313	4,419	4,974	12
6,306	6,306	5,437	5,398	6,873	6,947	8,929	9,068	6,149	6,209	13
2,782	2,782	1,248	1,359	891	1,193	815	815	537	534	14
	269	110	121	722	794	298	369	101	109	15
										16
5,162	5,559	2,186	2,916	5,683	7,442	5,266	5,861	2,652	3,016	17
1,669	1,673	3,184	3,563	8,383	9,730	7,559	8,487	3,947	4,654	18
13,421	14,892	6,866	8,491	11,824	14,869	10,817	13,217	6,147	8,346	19
23	23	365	374	772	895	347	378	535	733	20
1,388	1,388	85	169	662	805	130	145	67	150	21
	226	946	946	1,564	1,674	1,151	1,161	324	339	22
		157	160	160	172	132	141	3	4	23
				58	66	15	15	7	7	24
1,121	1,461	2,063	2,427	2,484	2,613	2,707	3,068	3,180	3,329	25
543	543	603	670	2,070	2,345	1,152	1,227	879	967	26
2,766	3,987	3,533	4,214	3,078	4,405	4,546	5,351	2,894	4,872	27
293,329	315,929	251,523	276,582	350,832	386,659	331,977	358,985	257,168	287,398	28
52,854	75,002	43,318	65,716	63,516	95,544	58,909	84,174	47,722	73,853	29
1,332	2,482	935	3,246	3,058	6,612	2,185	5,920	1,141	3,993	30
6,339	8,912	7,629	9,902	9,865	11,981	8,721	9,947	10,149	12,515	31
4,276	5,351	3,845	4,277	4,635	5,599	4,851	5,271	4,108	5,157	32
						136	155			33
64,800	91,748	55,728	83,141	81,074	119,736	74,802	105,467	63,119	95,518	34
2,998	3,138	2,639	2,749	3,733	3,897	3,373	3,463	2,749	2,867	35
3,958	4,150	3,330	3,506	4,838	4,963	4,360	4,490	3,492	3,698	36
5,667	5,748	4,013	4,138	5,471	5,721	6,381	6,459	3,759	3,999	37
7,242	7,440	5,101	5,139	8,291	8,479	7,832	7,933	6,207	6,350	38
259	259	283	283	264	274	240	241	85	101	39
4,243	4,805	2,982	3,955	5,185	7,138	5,087	6,655	3,077	4,320	40
491	638	374	555	856	1,298	796	1,277	384	584	41
1,910	1,967	1,422	1,457	2,253	2,305	1,797	1,856	1,501	1,520	42
264	460	359	430	248	326	550	611	252	444	43
157	281	248	292	396	548	251	550	136	299	44
2,840	2,870	1,211	1,288	383	383	1,249	1,264	1,177	1,452	45
139	139	863	897	287	453	636	717	447	484	46
6,072	7,178	4,771	5,896	6,838	7,842	6,416	7,394	5,362	6,663	47
1,339	1,389	803	1,274	1,548	1,558	943	963	305	305	48
		60	60	69	77	156	315		45	49
184	197	155	181	364	504	304	452	173	346	50
651	657	337	346	752	890	560	610	318	348	51
347	503	195	509	1,002	1,762	456	784	598	1,090	52
3,430	5,356	4,518	6,061	2,364	8,323	3,434	4,651	2,405	3,659	53
42,192	47,178	33,665	39,012	45,143	56,740	44,819	50,686	32,434	38,574	54
749	749	106	106	689	689	886	886	203	203	55
						368	368	111	111	56
185,587	188,185	162,094	164,610	224,429	228,863	211,838	214,310	161,522	164,973	57
30,515	30,515	27,109	27,109	36,860	36,860	35,542	35,542	26,050	26,050	58
										59
30,515	30,515	27,130	27,130	36,860	36,860	35,542	35,542	26,050	26,050	60
33,191	33,399	29,544	29,700	40,348	40,590	38,564	38,701	28,867	29,089	61
						124	124	36	36	62
1,168	1,258	495	630	1,281	1,607	1,127	1,248	600	665	63
519	1,817	406	1,459	598	2,490	656	1,709	457	1,741	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

			QUEBEC (Continued)-QUÉBEC (Suite)			
			Salaberry de Valleyfield		Sept-Îles	
	ITEM	POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Retu Toutes déclarat
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	11,175	11,175	10,767
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2		7,220	10,767
Total Number of Returns .....	3	Nombre total de déclarations .....	3	11,175	18,395	16,395
Sources of Income		Sources de revenu		\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	4	190,486	202,159	228,710
Commissions from Employment .....	5	Commissions d'emploi .....	5	86	87	389
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	752	974	542
Family Allowance .....	7	Allocations familiales .....	7	2,253	3,203	2,428
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	8,152	10,685	13,650
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	1,821	5,961	382
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	4,304	8,305	2,101
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	7,294	8,371	4,143
Net Business Income .....	12	Revenu net d'entreprise .....	12	5,676	5,947	2,411
Net Professional Income .....	13	Revenu net de profession libérale .....	13	7,216	7,291	2,618
Net Commission Income .....	14	Revenu net de commissions .....	14	445	542	12
Net Farming Income .....	15	Revenu net d'agriculture .....	15	74	121	
Net Fishing Income .....	16	Revenu net de pêche .....	16			683
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	1,127	1,767	2,884
Bond Interest .....	18	Intérêt obligataire .....	18	3,674	4,146	1,230
Bank Interest .....	19	Intérêt bancaire .....	19	9,183	11,703	5,795
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	486	566	
Income from Trusts .....	21	Revenu de fiducie .....	21	29	36	
Annuity Income .....	22	Revenu de rentes .....	22	231	235	
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	155	164	
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24			
Net Rental Income .....	25	Revenu net de location .....	25	2,236	2,521	104
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	1,648	1,805	89
Miscellaneous Income .....	27	Revenus divers .....	27	4,911	6,137	4,704
Total Income Assessed .....	28	Revenu total établi .....	28	252,093	282,486	266,567
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	44,253	72,844	42,637
Age Exemption .....	30	Exemption en raison d'âge .....	30	1,518	5,223	308
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	8,850	10,486	10,465
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	4,398	5,250	4,913
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33			
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	59,022	93,807	58,322
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	2,560	2,684	2,661
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	3,333	3,559	3,467
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	3,512	3,558	5,334
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	38	5,480	5,626	5,437
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	112	121	145
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	3,469	4,642	2,896
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	733	1,151	312
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	1,465	1,544	1,636
Education Deduction .....	43	Déduction relative aux études .....	43	220	329	297
Tuition Fees .....	44	Frais de scolarité .....	44	121	243	747
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	626	640	1,547
Carrying Charges .....	46	Frais financiers .....	46	698	832	150
General Expense Allowance .....	47	Déduction générale pour frais .....	47	4,789	6,055	4,828
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	221	221	481
Disability Deduction .....	49	Déduction pour invalidité .....	49	69	114	156
Medical Claims .....	50	Frais médicaux .....	50	212	238	192
Charitable Donations .....	51	Dons de charité .....	51	556	593	502
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	817	1,222	126
Other Deductions .....	53	Autres déductions .....	53	3,926	5,099	1,487
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	32,918	38,473	32,401
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55			
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	369	369	48
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	159,867	162,876	175,887
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	26,674	26,674	30,080
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59			
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	26,679	26,679	30,080
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	29,226	29,426	32,551
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62			16
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	241	343	650
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	446	1,839	588

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

QUEBEC (Concluded)-QUÉBEC (Fin)

Shawinigan		Sherbrooke		Trois-Rivières		Other Areas-Autres endroits		TOTAL		P O T E N T I A L
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
8,804	8,804	32,832	32,832	20,673	20,673	1,595,356	1,595,356	2,580,952	2,580,952	1
	5,124		16,541		10,660		828,365		1,293,532	2
8,804	13,928	32,832	49,373	20,673	31,333	1,595,356	2,423,721	2,580,952	3,874,484	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
145,584	152,076	526,355	556,227	368,838	388,474	28,877,250	30,188,122	45,812,892	47,929,697	4
1,022	1,033	6,587	6,814	8,520	8,611	600,607	616,653	946,557	976,046	5
425	734	1,708	2,180	636	1,053	104,014	130,071	174,735	221,858	6
1,256	1,582	4,357	5,910	3,071	3,870	327,158	414,963	459,806	587,846	7
10,793	12,984	26,942	31,594	18,405	23,066	1,517,206	1,886,039	2,233,559	2,784,964	8
1,774	4,200	8,726	15,957	4,838	10,068	219,819	526,648	448,134	1,005,715	9
2,769	5,905	12,960	18,969	6,991	12,510	401,675	690,268	732,870	1,243,734	10
5,099	6,989	16,557	19,254	12,473	14,549	686,114	798,694	1,257,202	1,460,159	11
3,890	4,200	11,098	12,816	7,503	8,254	723,952	832,548	1,037,281	1,184,092	12
2,468	2,512	29,349	29,586	12,496	12,577	893,219	915,853	1,491,975	1,530,464	13
382	394	3,853	4,188	332	445	85,391	97,378	158,758	177,357	14
	20-	18-	52	82-	100-	125,061	288,947	131,645	298,378	15
135	135					19,057	21,651	20,307	23,001	16
1,739	1,835	14,395	16,817	6,040	7,022	470,604	578,429	837,721	1,016,874	17
3,189	3,831	9,435	11,206	7,918	9,225	415,206	488,533	769,470	896,988	18
8,117	9,832	31,057	36,664	18,556	22,628	1,134,404	1,397,146	2,031,833	2,459,949	19
343	346	1,468	1,513	36	125	53,708	61,118	90,803	101,930	20
33	33	940	1,169	1,051	1,101	34,574	38,463	83,763	92,431	21
297	334	1,565	1,604	893	929	95,257	104,663	169,196	183,348	22
2	2	403	416	119	119	19,202	22,703	28,009	32,038	23
		232	238	110	110	25,573	26,721	50,394	53,870	24
549	754	4,920	5,304	6,478	6,836	136,957	148,109	277,622	295,019	25
301	366	5,090	5,212	2,643	2,634	186,372	207,140	353,482	382,803	26
2,815	3,091	15,232	18,473	6,162	8,328	503,386	608,667	845,381	1,026,356	27
192,959	213,154	733,208	802,164	494,027	542,433	37,655,765	41,089,528	60,443,394	65,964,916	28
34,853	55,144	129,990	195,492	81,865	124,075	6,315,681	9,593,698	10,216,881	15,333,429	29
1,493	3,415	6,971	12,931	4,080	8,549	182,689	434,231	370,904	827,467	30
7,619	9,392	18,869	22,836	17,526	21,365	1,211,587	1,544,051	1,820,443	2,300,837	31
3,088	3,839	10,750	12,708	6,961	8,422	706,610	841,657	1,004,170	1,196,385	32
				159	159	5,066	5,386	8,421	9,052	33
47,053	71,790	166,584	243,972	110,591	162,570	8,421,634	12,419,023	13,420,818	19,667,170	34
1,936	2,000	7,388	7,722	4,755	4,960	377,735	398,119	601,201	630,627	35
2,480	2,582	9,140	9,599	6,174	6,502	475,499	498,546	765,643	802,623	36
4,109	4,152	12,818	13,104	9,308	9,457	657,895	664,890	1,052,380	1,064,775	37
5,046	5,064	17,057	17,357	10,604	10,993	822,848	849,418	1,346,336	1,386,933	38
183	183	306	308	249	252	30,596	32,706	55,319	58,851	39
2,927	4,025	11,164	14,620	7,293	10,001	482,062	632,434	816,789	1,059,457	40
755	1,119	2,200	3,159	1,690	2,433	81,444	116,281	153,862	217,269	41
1,322	1,344	4,114	4,317	3,042	3,131	196,495	202,097	317,021	326,149	42
290	293	944	1,294	672	871	38,602	50,633	66,436	87,456	43
107	193	621	1,334	310	615	22,314	43,490	45,710	86,297	44
390	399	1,816	1,960	1,155	1,321	115,702	126,466	169,733	185,216	45
219	224	2,446	2,578	627	704	105,370	118,252	175,742	199,271	46
3,635	4,433	13,728	16,831	8,948	11,110	696,645	836,097	1,117,261	1,339,180	47
633	695	1,578	1,578	1,991	2,001	151,633	158,304	234,477	244,880	48
		64	164	161	161	11,455	16,833	17,720	28,492	49
278	407	806	1,149	257	382	41,828	54,836	76,471	104,833	50
382	412	3,248	3,563	1,586	1,687	103,041	111,255	184,863	199,456	51
203	354	1,626	1,973	1,219	1,945	64,796	99,281	110,167	165,563	52
736	2,318	10,663	15,889	3,818	6,436	438,104	613,074	708,847	1,017,049	53
25,630	30,205	101,728	118,499	63,860	74,964	4,914,062	5,623,013	8,015,981	9,204,376	54
		1,720	1,720	1,342	1,342	90,048	90,048	139,949	139,949	55
						14,173	15,508	25,227	26,820	56
120,124	121,942	463,219	470,603	318,234	323,113	24,244,184	24,719,960	38,891,846	39,614,447	57
19,439	19,439	76,798	76,798	54,983	54,983	4,148,593	4,148,593	6,640,517	6,640,517	58
		71	71			7,730	7,730	11,280	11,280	59
19,439	19,439	76,869	76,869	54,983	54,983	4,156,324	4,156,324	6,651,796	6,651,796	60
21,540	21,688	83,583	84,008	59,548	59,853	4,502,504	4,540,236	7,203,436	7,254,951	61
						4,514	4,897	8,015	8,472	62
394	411	3,236	3,682	1,337	1,514	104,856	124,159	187,238	220,023	63
187	1,235	1,340	5,304	626	2,189	67,148	271,446	101,213	391,218	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO			
			Barrie		Belleville	
ITEM	POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Retu Toutes déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	24,116	24,116	22,229	22,229
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		11,223		11,339
Total Number of Returns .....	3	Nombre total de déclarations .....	24,116	35,339	22,229	33,598
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	439,937	464,085	424,544	442,994
Commissions from Employment .....	5	Commissions d'emploi .....	17,987	18,904	5,923	6,079
Other Employment Earnings .....	6	Autres revenus d'emploi .....	1,396	1,664	125	531
Family Allowance .....	7	Allocations familiales .....	5,218	6,089	3,424	4,516
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	9,719	13,025	6,539	9,985
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	6,473	11,046	7,245	11,409
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	7,208	10,462	8,290	11,902
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	22,433	24,428	21,003	22,951
Net Business Income .....	12	Revenu net d'entreprise .....	6,381	7,501	6,628	7,346
Net Professional Income .....	13	Revenu net de profession libérale .....	16,211	16,234	12,248	12,345
Net Commission Income .....	14	Revenu net de commissions .....	777	1,002	198	213
Net Farming Income .....	15	Revenu net d'agriculture .....	759	1,168	965	1,205
Net Fishing Income .....	16	Revenu net de pêche .....				
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	15,214	17,215	11,389	14,033
Bond Interest .....	18	Intérêt obligataire .....	8,636	10,072	7,115	8,109
Bank Interest .....	19	Intérêt bancaire .....	23,120	26,950	23,714	27,157
Mortgage Interest .....	20	Intérêt hypothécaire .....	4,546	4,693	1,658	1,935
Income from Trusts .....	21	Revenu de fiducie .....	1,314	1,453	2,416	2,737
Annuity Income .....	22	Revenu de rentes .....	929	1,113	3,245	3,273
Other Canadian Investment Income .....	23	Autres placements au Canada .....	21	22	129	157
Foreign Investment Income .....	24	Revenu de placements étrangers .....	196	229	68	71
Net Rental Income .....	25	Revenu net de location .....	508	640	2,331	2,591
Taxable Capital Gains .....	26	Gains en capital imposables .....	3,334	3,547	2,025	2,143
Miscellaneous Income .....	27	Revenus divers .....	11,830	14,055	9,390	11,497
Total Income Assessed .....	28	Revenu total établi .....	602,630	653,260	560,614	605,178
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	95,499	139,938	88,027	132,569
Age Exemption .....	30	Exemption en raison d'âge .....	5,511	9,191	5,838	9,550
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	17,379	22,077	14,646	18,631
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	10,979	12,270	7,976	9,582
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....			35	35
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	129,368	183,477	116,523	170,368
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	5,711	5,991	5,174	5,345
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	7,489	7,933	6,988	7,332
Registered Pension Plan		Cotisations à un régime enregistré				
Contributions .....	37	de pensions .....	9,502	9,555	13,637	13,733
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	11,155	11,503	11,919	12,520
Registered Home Ownership		Régime enregistré d'épargne-logement ..	807	810	1,647	1,816
Interest, Dividends and Capital Gains		Déduction pour intérêts, dividendes				
Deduction .....	40	et gains en capital .....	7,825	9,988	7,758	9,882
Pension Income		Déduction relative au revenu				
Deduction .....	41	de pensions .....	2,662	3,502	2,760	3,304
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	2,171	2,263	2,009	2,052
Education Deduction .....	43	Déduction relative aux études .....	448	590	379	485
Tuition Fees .....	44	Frais de scolarité .....	1,069	1,966	447	1,676
Child Care Expenses .....	45	Frais de garde d'enfants .....	1,619	1,935	1,402	1,802
Carrying Charges .....	46	Frais financiers .....	1,126	1,433	893	1,008
General Expense Allowance .....	47	Déduction générale pour frais .....	10,106	12,747	9,305	11,674
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	3,013	3,610	2,003	2,010
Disability Deduction .....	49	Déduction pour invalidité .....	630	883	332	332
Medical Claims .....	50	Frais médicaux .....	1,758	2,249	273	792
Charitable Donations .....	51	Dons de charité .....	4,818	5,037	3,900	4,080
Eligible Deductions Transferred		Déductions admissibles transférées				
from Spouse .....	52	d'un conjoint à l'autre .....	627	965	1,416	1,754
Other Deductions .....	53	Autres déductions .....	5,212	6,167	7,367	8,034
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	77,748	89,128	79,609	89,633
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....				
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	896	896	1,300	1,300
Taxable Income Assessed .....	57	Revenu imposable établi .....	394,618	400,650	363,576	368,503
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	67,563	67,563	67,323	67,323
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	36,607	36,607	29,659	29,659
Total Net Tax Payable .....	60	Impôt total net à payer .....	104,170	104,170	96,982	96,982
Basic Federal Tax .....	61	Impôt fédéral de base .....				
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	72,726	73,039	67,948	68,142
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....			199	199
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	3,449	3,829	2,578	3,040
			925	2,755	1,018	3,081

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Brampton		Brantford		Brockville		Burlington		Cambridge		P O S T E M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
86,598	86,598	32,779	32,779	13,307	13,307	53,398	53,398	37,059	37,059	1
	23,972		16,879		6,617		23,488		15,761	2
86,598	110,570	32,779	49,658	13,307	19,924	53,398	76,886	37,059	52,820	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,862,266	1,918,311	538,888	567,543	223,936	235,481	1,227,369	1,278,402	656,153	687,887	4
45,912	47,215	13,043	13,123	2,537	2,546	43,110	43,905	11,873	12,287	5
3,361	4,236	2,248	2,352	374	659	3,138	3,273	2,951	3,093	6
18,735	20,061	5,867	7,146	2,220	2,612	9,804	10,757	7,059	7,773	7
38,077	43,134	21,527	26,167	7,419	9,974	18,402	23,448	22,862	26,910	8
7,867	13,492	10,913	18,284	5,245	8,349	14,336	20,436	8,371	13,126	9
11,787	17,035	10,484	16,722	5,919	8,531	14,163	18,162	8,956	14,462	10
20,672	22,981	22,971	28,805	14,309	16,102	36,433	38,655	10,760	13,130	11
25,364	27,144	12,191	13,425	4,153	4,634	12,610	12,409	11,288	12,523	12
29,252	29,251	21,518	21,729	4,343	4,507	50,432	51,677	14,187	14,674	13
3,584	4,014	3,573	3,665	198	198	6,369	6,586	3,248	3,592	14
1,126	1,172	4,808	4,583	214	214	469	277	1,178	382	15
				18	18					16
33,042	38,239	17,007	19,963	6,979	7,453	56,511	63,163	24,326	28,374	17
12,446	14,207	13,148	15,582	5,058	5,762	20,083	23,955	12,400	13,617	18
37,422	44,757	37,753	44,302	11,364	13,740	56,270	65,974	28,158	33,243	19
6,735	7,711	3,030	3,664	1,735	1,824	4,232	5,889	2,806	3,909	20
2,397	2,795	3,230	3,327	1,842	2,196	6,162	6,565	2,060	2,189	21
2,002	2,032	2,066	2,228	1,061	1,310	7,751	8,135	674	882	22
778	812	508	509	1	1	2,451	2,454	171	172	23
1,059	1,100	825	857	313	313	1,933	2,236	341	390	24
2,573	2,497	2,985	3,136	814	892	3,089	2,810	3,962	4,146	25
5,770	6,065	3,593	3,738	1,381	1,528	5,673	6,507	2,593	3,678	26
29,920	32,551	15,037	17,564	6,087	7,125	27,623	31,807	15,595	17,160	27
2,197,001	2,295,818	767,213	838,413	307,092	335,541	1,628,414	1,727,479	851,972	917,598	28
342,143	436,636	129,785	196,622	52,696	78,899	211,432	304,162	146,665	209,079	29
6,756	11,768	8,916	14,972	4,144	6,679	11,448	16,847	6,463	10,679	30
47,553	53,445	20,464	27,773	7,762	10,711	34,242	36,968	21,353	26,459	31
40,397	41,926	13,467	15,795	4,692	5,222	24,811	26,158	16,061	17,317	32
2,131	2,146	39	39	45	45	337	337	253	253	33
438,980	545,921	172,671	255,200	69,339	101,555	282,270	384,472	190,796	263,787	34
22,896	23,508	7,382	7,690	2,925	3,045	13,503	14,000	8,690	9,049	35
30,971	32,059	9,195	9,698	3,861	4,092	17,431	18,337	11,404	11,973	36
30,060	30,123	9,005	9,102	4,662	4,682	26,083	26,232	8,421	8,479	37
33,978	34,548	15,122	15,834	7,774	8,150	39,843	41,315	15,840	16,486	38
4,224	4,576	1,689	1,877	1,021	1,083	3,274	3,751	1,252	1,291	39
21,094	25,050	11,555	15,362	4,969	6,020	20,315	25,457	11,660	14,810	40
2,525	3,377	3,334	4,944	2,065	2,706	4,266	4,971	2,174	2,642	41
7,362	7,487	2,718	2,774	905	905	4,297	4,353	3,133	3,216	42
1,109	1,429	521	661	254	299	1,194	1,975	329	630	43
2,195	4,545	637	1,556	324	1,010	1,349	5,385	535	1,871	44
11,147	12,174	2,091	2,367	288	288	3,317	3,709	1,714	1,984	45
4,072	4,551	1,990	2,059	741	1,003	6,448	8,157	1,437	1,798	46
39,916	45,811	13,616	16,972	5,279	6,627	22,430	28,348	16,247	19,611	47
12,654	13,036	2,746	2,813	1,087	1,089	10,465	10,544	2,112	2,218	48
432	722	315	491	156	156	464	498	176	434	49
1,641	2,303	1,705	2,573	1,521	1,719	2,551	2,875	450	671	50
9,137	9,771	5,538	6,041	2,135	2,682	10,675	11,632	5,983	6,558	51
1,965	2,254	2,429	3,433	857	1,110	2,664	3,372	1,839	2,429	52
15,359	19,290	10,141	11,105	1,178	1,376	20,957	22,135	9,082	11,098	53
252,737	276,613	101,729	117,352	42,002	48,043	211,525	237,046	102,478	117,246	54
6,812	6,812	4,007	4,007			10,412	10,412	3,350	3,350	55
2,276	2,419	6,068	6,088			1,607	1,607	84	86	56
1,500,749	1,514,463	494,873	502,833	194,179	197,076	1,125,815	1,139,405	555,433	564,082	57
264,901	264,901	84,904	84,904	32,476	32,476	212,841	212,841	92,565	92,565	58
142,500	142,500	46,541	46,541	17,780	17,780	112,755	112,755	50,717	50,717	59
407,402	407,402	131,445	131,445	50,256	50,256	325,596	325,596	143,281	143,281	60
281,690	282,383	91,608	92,008	34,977	35,170	221,361	221,885	100,196	100,591	61
1,146	1,217	3,054	3,063			809	809	42	43	62
7,449	8,375	3,853	4,413	1,581	1,658	12,693	13,906	5,513	6,302	63
3,227	7,788	1,623	5,242	646	1,813	1,212	4,630	2,402	5,716	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

				ONTARIO (Continued)-ONTARIO (Suite)			
				Chatham		Cornwall	
	ITEM	POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	20,414	20,414	18,808	18,808
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2		10,467		11,806
Total Number of Returns .....	3	Nombre total de déclarations .....	3	20,414	30,881	18,808	30,614
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	4	357,688	375,747	327,176	348,201
Commissions from Employment .....	5	Commissions d'emploi .....	5	12,117	12,276	6,654	7,285
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	1,286	1,487	1,627	1,884
Family Allowance .....	7	Allocations familiales .....	7	3,643	4,265	2,819	3,799
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	10,925	14,012	10,397	13,089
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	6,924	10,733	5,542	10,275
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	6,784	11,082	6,043	11,884
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	11,771	13,582	10,084	11,929
Net Business Income .....	12	Revenu net d'entreprise .....	12	1,786	2,892	4,163	4,992
Net Professional Income .....	13	Revenu net de profession libérale .....	13	16,804	16,969	8,634	8,782
Net Commission Income .....	14	Revenu net de commissions .....	14	858	912	950	1,017
Net Farming Income .....	15	Revenu net d'agriculture .....	15	7,538	7,586	18	103
Net Fishing Income .....	16	Revenu net de pêche .....	16		88		
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	11,704	13,400	6,399	7,149
Bond Interest .....	18	Intérêt obligataire .....	18	5,470	6,097	5,620	6,535
Bank Interest .....	19	Intérêt bancaire .....	19	30,762	35,753	12,930	16,245
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	1,308	1,881	1,299	1,410
Income from Trusts .....	21	Revenu de fiducie .....	21	1,657	1,878	80	198
Annuity Income .....	22	Revenu de rentes .....	22	1,807	1,991	998	1,023
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	86	114	36	36
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	415	417	107	111
Net Rental Income .....	25	Revenu net de location .....	25	2,834	2,991	1,637	1,638
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	4,389	4,595	1,545	1,699
Miscellaneous Income .....	27	Revenus divers .....	27	5,439	7,454	3,620	4,686
Total Income Assessed .....	28	Revenu total établi .....	28	503,995	548,026	418,341	463,971
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	80,805	122,254	74,480	121,231
Age Exemption .....	30	Exemption en raison d'âge .....	30	5,511	8,784	4,305	8,301
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	13,783	18,287	11,926	16,975
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	7,567	8,375	7,133	8,913
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	30	30		
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	107,696	157,730	97,844	155,420
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	4,794	4,969	4,323	4,556
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	6,168	6,506	5,706	6,096
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions ..	37	6,030	6,036	6,726	6,955
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	11,647	12,189	7,111	7,197
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	898	962	489	615
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	8,017	10,356	6,455	8,431
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	1,579	2,232	1,697	2,302
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	1,889	1,936	2,006	2,075
Education Deduction .....	43	Déduction relative aux études .....	43	227	612	293	450
Tuition Fees .....	44	Frais de scolarité .....	44	196	1,432	204	897
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	933	939	1,256	1,470
Carrying Charges .....	46	Frais financiers .....	46	705	908	1,044	1,085
General Expense Allowance .....	47	Déduction générale pour frais .....	47	8,352	10,578	8,154	10,371
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	2,005	2,235	1,850	2,106
Disability Deduction .....	49	Déduction pour invalidité .....	49	218	218		92
Medical Claims .....	50	Frais médicaux .....	50	162	275	794	876
Charitable Donations .....	51	Dons de charité .....	51	4,561	4,933	2,085	2,271
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	789	963	1,455	1,737
Other Deductions .....	53	Autres déductions .....	53	5,011	5,639	1,878	3,505
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	64,184	73,920	53,527	63,087
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	1,528	1,528		
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56				
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	330,588	335,387	266,468	270,803
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	56,748	56,748	43,668	43,668
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	30,885	30,885	24,045	24,045
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	87,633	87,633	67,713	67,713
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	61,020	61,269	48,343	48,665
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62				
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	2,587	2,903	1,445	1,591
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	830	2,941	495	2,635

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Guelph		Hamilton		Kingston		Kitchener & Waterloo		London		P O S T E T E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
37,069	37,069	131,819	131,819	40,407	40,407	93,490	93,490	121,981	121,981	1
	16,805		65,641		18,987		38,121		53,044	2
37,069	53,874	131,819	197,460	40,407	59,394	93,490	131,611	121,981	175,025	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
681,912	720,425	2,438,777	2,553,319	767,652	807,188	1,760,870	1,843,265	2,259,078	2,364,632	4
11,421	12,019	31,691	33,546	5,247	5,885	32,197	33,432	48,743	51,639	5
2,231	2,665	7,205	8,710	2,501	2,710	3,270	3,411	6,111	8,176	6
6,146	7,293	20,324	25,052	5,738	6,645	16,294	18,763	20,438	24,048	7
13,231	15,880	69,816	82,425	16,968	21,875	38,336	46,954	50,810	68,097	8
11,675	16,420	39,294	64,359	12,800	19,169	23,120	33,064	37,081	54,292	9
12,154	16,978	44,120	67,346	13,504	18,416	24,958	36,997	37,720	55,257	10
23,560	25,881	78,758	95,656	42,352	47,083	40,713	45,332	91,220	102,117	11
10,034	10,865	38,283	41,510	8,245	9,959	25,549	27,896	35,880	40,724	12
24,908	25,627	50,263	52,417	27,975	28,390	45,935	47,230	119,792	121,338	13
1,273	1,439	6,137	6,657	2,057	2,033	4,103	4,458	6,400	7,282	14
1,123	1,134	873	519	1,299	1,276	916	1,010	7,720	7,971	15
										16
34,629	40,346	62,468	72,782	24,036	27,689	78,239	89,377	97,486	110,322	17
13,079	15,108	49,703	58,204	19,289	21,226	31,251	36,356	45,650	51,639	18
43,051	50,050	140,297	164,982	49,321	55,727	95,432	108,046	147,388	164,824	19
3,635	4,212	8,161	9,430	3,698	4,246	6,193	6,608	8,723	9,681	20
2,265	2,662	5,165	6,243	1,766	2,428	4,262	4,665	8,600	10,111	21
2,935	3,137	6,625	7,197	3,890	4,030	7,626	8,158	11,507	12,238	22
1,290	1,339	1,908	1,943	237	243	1,760	1,835	1,821	2,172	23
746	767	2,207	2,339	501	583	3,674	3,845	3,549	3,932	24
1,745	2,177	6,836	8,372	4,968	5,688	4,008	5,325	6,959	8,276	25
5,720	5,883	11,591	12,394	6,886	7,166	12,211	12,554	14,567	15,738	26
15,871	19,014	70,088	80,198	16,727	21,110	40,384	45,293	53,582	63,310	27
922,387	999,053	3,188,846	3,454,561	1,037,656	1,121,325	2,303,835	2,467,433	3,105,380	3,341,874	28
146,793	213,341	522,003	781,160	159,534	233,778	369,810	520,133	482,147	691,608	29
9,409	13,573	32,518	53,761	10,369	15,785	19,194	28,089	29,722	44,719	30
19,575	24,329	83,978	108,997	22,954	28,912	51,831	63,686	69,907	91,347	31
13,611	15,342	47,884	54,813	13,597	14,977	37,705	42,460	45,421	51,433	32
34	35	1,162	1,247	269	269	700	709	987	988	33
189,422	266,620	687,545	999,979	206,723	293,722	479,240	655,077	628,184	880,094	34
8,637	9,021	30,557	31,708	9,289	9,684	22,108	22,946	28,786	29,929	35
11,453	12,160	40,964	43,028	12,568	13,314	29,057	30,562	37,876	39,880	36
14,908	15,021	37,961	38,848	25,239	25,519	31,959	32,021	54,124	54,334	37
23,098	23,907	76,225	79,561	23,896	24,791	51,488	53,330	62,400	64,386	38
2,034	2,299	9,135	9,867	3,125	3,388	5,936	6,524	7,925	8,714	39
13,698	17,597	48,034	61,907	16,396	20,485	34,298	42,172	45,909	56,794	40
2,904	3,846	13,136	17,813	4,813	6,109	7,191	8,954	12,021	15,449	41
3,015	3,166	13,086	13,490	4,031	4,176	7,506	7,651	11,494	11,757	42
968	1,399	2,568	3,540	1,064	1,802	2,076	2,843	2,369	3,731	43
1,456	4,978	4,701	10,995	1,353	4,870	4,058	7,617	4,359	11,781	44
2,119	2,537	5,823	6,627	1,974	2,691	4,986	5,792	7,152	7,648	45
3,183	3,327	6,915	7,832	2,141	2,251	8,824	9,363	9,631	10,512	46
15,855	20,278	56,134	68,964	17,023	21,732	40,238	49,186	51,077	63,008	47
3,623	3,831	7,010	7,417	1,642	1,806	8,900	9,694	13,956	15,013	48
367	615	1,515	3,586	293	642	310	528	1,198	2,045	49
2,089	2,439	5,225	6,753	1,318	2,313	3,526	4,748	6,297	8,684	50
7,406	8,053	19,536	21,436	6,253	6,700	22,093	23,161	27,162	29,162	51
1,967	2,462	8,189	12,380	2,380	3,048	3,398	4,754	5,230	7,750	52
7,013	7,768	25,064	32,079	7,440	9,110	16,328	19,259	26,993	31,595	53
125,795	144,703	411,779	477,832	142,237	164,431	304,280	341,106	415,960	472,171	54
3,203	3,203	8,823	8,823	3,328	3,328	18,888	18,888	13,711	13,711	55
2,415	2,415	707	940	122	122	350	350	1,325	1,343	56
606,382	617,683	2,081,410	2,109,559	685,489	695,028	1,501,773	1,524,115	2,048,847	2,079,205	57
103,287	103,287	355,549	355,549	121,350	121,350	261,524	261,524	357,794	357,794	58
56,030	56,030	194,019	194,019	65,324	65,324	141,901	141,901	193,325	193,325	59
159,317	159,317	549,569	549,569	186,674	186,674	403,425	403,425	551,119	551,119	60
110,641	111,119	383,844	385,355	129,219	129,714	276,795	277,733	381,311	382,724	61
1,215	1,215	356	473	61	61	176	176	667	676	62
7,783	8,808	14,084	15,755	5,446	6,041	17,336	19,412	21,981	24,378	63
1,569	4,054	3,834	16,149	1,267	4,222	4,161	11,275	5,121	13,321	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

				ONTARIO (Continued)-ONTARIO (Suite)			
				Markham		Mississauga	
	ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Retu Toutes déclarati
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	57,941	57,941	170,462	170,462
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2		17,851		52,9
Total Number of Returns .....	3	Nombre total de déclarations .....	3	57,941	75,792	170,462	223,4
Sources of Income		Sources de revenu		\$	\$	\$	\$
Wages and Salaries .....	4	Salaires et traitements .....	4	1,439,661	1,488,635	3,780,727	3,913,9
Commissions from Employment .....	5	Commissions d'emploi .....	5	54,610	57,363	122,125	125,5
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	1,570	1,803	14,948	16,7
Family Allowance .....	7	Allocations familiales .....	7	13,582	14,758	32,531	35,6
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	19,661	21,477	64,949	77,3
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	11,535	14,962	21,592	32,6
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	11,268	14,892	27,348	37,2
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	25,660	26,801	60,062	65,3
Net Business Income .....	12	Revenu net d'entreprise .....	12	14,110	979	40,680	45,0
Net Professional Income .....	13	Revenu net de profession libérale .....	13	83,308	86,073	96,360	98,4
Net Commission Income .....	14	Revenu net de commissions .....	14	7,557	7,995	11,957	12,9
Net Farming Income .....	15	Revenu net d'agriculture .....	15	104	53	172	13
Net Fishing Income .....	16	Revenu net de pêche .....	16				
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	105,726	119,991	114,290	131,6
Bond Interest .....	18	Intérêt obligataire .....	18	21,099	24,035	45,076	51,3
Bank Interest .....	19	Intérêt bancaire .....	19	60,166	67,241	110,964	124,5
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	7,092	8,217	11,401	11,8
Income from Trusts .....	21	Revenu de fiducie .....	21	5,279	6,122	6,539	7,1
Annuity Income .....	22	Revenu de rentes .....	22	5,239	6,107	10,830	11,4
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	2,947	3,082	2,162	2,4
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	1,838	2,626	2,793	3,1
Net Rental Income .....	25	Revenu net de location .....	25	4,510	3,912	3,207	2,1
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	11,388	11,888	19,720	20,3
Miscellaneous Income .....	27	Revenus divers .....	27	43,305	45,885	79,507	86,6
Total Income Assessed .....	28	Revenu total établi .....	28	1,951,214	2,034,791	4,679,939	4,913,6
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	229,281	299,222	674,639	883,0
Age Exemption .....	30	Exemption en raison d'âge .....	30	9,414	12,983	18,340	28,0
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	28,740	33,387	91,159	104,4
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	29,719	31,398	71,888	77,1
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,502	1,507	3,377	3,4
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	298,656	378,498	859,403	1,096,1
Deductions		Déductions					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	15,475	16,013	44,300	45,7
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	18,377	19,213	58,587	61,0
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	25,461	25,725	66,905	67,0
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	49,274	50,568	96,571	98,9
Registered Home Ownership Interest, Dividends and Capital Gains .....	39	Régime enregistré d'épargne-logement ..	39	2,401	2,594	11,719	12,8
Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	23,487	27,771	52,917	62,2
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	2,971	3,344	7,050	8,6
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	3,828	4,004	13,787	14,1
Education Deduction .....	43	Déduction relative aux études .....	43	957	1,336	2,798	3,7
Tuition Fees .....	44	Frais de scolarité .....	44	1,798	4,887	6,178	13,0
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	11,616	12,734	16,964	19,2
Carrying Charges .....	46	Frais financiers .....	46	14,134	16,272	18,404	20,3
General Expense Allowance .....	47	Déduction générale pour frais .....	47	24,535	29,282	76,311	90,1
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	15,535	17,080	28,869	30,5
Disability Deduction .....	49	Déduction pour invalidité .....	49	374	481	1,399	1,7
Medical Claims .....	50	Frais médicaux .....	50	3,223	3,983	4,778	6,7
Charitable Donations .....	51	Dons de charité .....	51	14,916	15,276	24,390	25,0
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	2,737	2,997	5,810	7,1
Other Deductions .....	53	Autres déductions .....	53	26,614	30,778	53,249	60,7
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	257,714	284,339	590,987	650,0
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	32,374	32,374	29,275	29,2
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	4,100	4,499	3,093	3,1
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	1,366,569	1,388,567	3,203,369	3,237,6
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	272,428	272,428	593,194	593,1
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	142,350	142,350	315,990	315,9
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	414,777	414,777	909,184	909,1
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	272,778	273,366	620,497	621,8
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	2,063	2,264	1,556	1,5
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	23,950	26,678	25,511	28,8
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	2,337	4,810	7,081	16,6

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Niagara Falls		North Bay		Oakville		Orillia		Oshawa		P I O T E S T M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
29,747	29,747	20,892	20,892	39,911	39,911	12,922	12,922	56,038	56,038	1
	17,053		12,124		13,881		7,810		24,359	2
29,747	46,800	20,892	33,016	39,911	53,792	12,922	20,732	56,038	80,397	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
517,777	552,448	392,415	415,770	975,676	1,012,166	187,068	198,467	1,159,419	1,202,893	4
19,736	20,472	3,980	4,007	19,597	20,342	2,373	2,810	13,072	14,508	5
1,438	1,954	853	1,748	3,744	3,919	978	1,034	5,678	6,016	6
4,616	5,415	3,618	4,615	7,263	7,763	2,101	2,975	10,173	11,782	7
17,434	23,845	9,128	12,943	14,839	17,291	5,384	7,999	22,582	29,656	8
10,950	16,596	6,772	9,819	6,723	9,561	6,681	10,521	13,263	20,031	9
12,231	17,341	8,086	12,031	6,695	9,034	6,186	9,186	14,993	21,695	10
22,466	24,974	17,969	20,619	30,678	32,195	9,273	11,525	35,979	42,250	11
8,496	8,826	6,132	7,351	3,236	2,590	2,553	3,471	8,154	10,469	12
18,296	18,177	14,846	14,966	35,717	36,452	10,228	10,245	28,410	28,658	13
1,096	1,278	1,966	2,135	3,470	3,494	42	390	1,039	1,071	14
349-	349-	20-	26-	788	785	108	802	809-	900-	15
12,917	14,598	7,150	8,758	56,502	62,904	9,009	11,224	19,806	22,861	16
11,073	12,499	5,769	7,252	15,274	18,046	4,317	4,969	14,340	16,109	17
37,708	43,097	17,853	21,219	42,421	47,288	12,777	16,527	45,854	52,928	18
2,281	2,376	915	1,141	2,830	2,993	1,299	1,448	5,602	5,752	19
386	624	364	594	3,392	3,627	472	699	3,036	3,093	20
1,884	1,942	1,634	1,764	3,161	3,412	592	748	894	990	21
41	47	140	140	3,036	3,072	3	16	603	617	22
321	347	230	245	5,061	5,187	567	567	799	807	23
503	1,425	1,256	1,414	1,172	1,345	255-	112	1,776	2,394	24
2,318	2,578	1,523	1,605	9,553	10,044	1,003	1,013	5,339	5,721	25
13,298	16,076	11,653	13,721	26,658	29,653	5,329	6,135	22,913	26,122	26
716,917	786,590	514,237	563,835	1,277,487	1,343,164	268,087	302,883	1,432,915	1,525,523	27
117,798	185,328	82,474	130,485	157,746	212,183	51,171	82,099	221,813	318,174	28
8,940	13,781	5,488	8,085	6,158	8,908	5,153	8,511	10,850	16,993	29
20,602	25,617	16,072	23,510	23,689	26,670	6,346	8,661	39,736	49,520	30
11,477	12,979	8,907	10,692	16,724	17,778	4,958	6,889	22,115	24,326	31
158,829	237,716	112,942	172,772	205,023	266,246	67,629	106,160	294,720	409,219	32
6,436	6,675	5,012	5,265	10,101	10,450	2,618	2,776	13,858	14,308	33
8,404	8,979	6,565	6,991	13,175	13,785	3,349	3,558	18,644	19,438	34
9,221	9,367	14,074	14,494	19,257	19,346	3,528	3,547	17,305	17,323	35
17,611	18,025	10,317	10,945	30,862	31,782	4,967	5,319	21,880	22,883	36
1,646	1,715	1,155	1,471	2,588	2,658	129	129	3,708	4,234	37
11,999	15,314	7,438	9,434	15,455	18,789	4,516	6,434	16,934	21,217	38
3,402	4,224	2,286	2,898	2,805	3,087	1,431	2,063	5,094	6,607	39
2,820	2,931	1,851	1,941	3,007	3,066	989	1,002	7,083	7,167	40
595	765	496	682	815	1,247	296	464	965	1,219	41
562	1,957	431	1,862	1,381	4,132	334	979	1,583	3,084	42
550	789	1,286	1,307	1,533	1,613	603	806	3,274	3,593	43
2,883	2,985	1,217	1,458	7,891	8,639	420	467	1,905	2,058	44
11,978	15,904	8,780	11,352	17,375	21,189	5,201	6,530	24,344	29,483	45
4,128	4,397	1,254	1,283	4,073	4,346	561	721	4,012	4,311	46
404	766	156	171	255	603	310	327	915	1,188	47
925	1,061	263	627	1,908	2,779	154	325	1,080	1,494	48
4,459	4,879	3,090	3,412	7,015	7,293	2,277	2,569	8,871	9,265	49
2,183	2,693	1,611	2,047	1,692	1,987	1,005	1,721	1,720	2,407	50
6,920	8,666	4,275	5,345	14,067	15,775	2,257	2,540	13,415	15,216	51
97,127	112,091	71,556	82,986	155,255	172,566	34,944	42,277	166,591	186,495	52
3,893	3,893			13,910	13,910	1,565	1,565	4,535	4,535	53
388	388			1,774	1,774			751	762	54
457,455	467,200	329,096	333,684	905,072	916,660	163,949	167,815	967,822	977,368	55
76,899	76,899	56,498	56,498	177,428	177,428	25,977	25,977	170,733	170,733	56
42,269	42,269	30,767	30,767	93,166	93,166	14,532	14,532	92,237	92,237	57
119,167	119,167	87,265	87,265	270,594	270,594	40,509	40,509	262,970	262,970	58
84,019	85,159	61,141	61,389	181,553	181,885	28,484	28,648	182,171	182,687	59
195	195			892	892			378	384	60
2,867	3,136	1,610	1,887	12,805	13,915	2,038	2,375	4,436	4,971	61
949	3,802	921	3,035	799	2,440	685	2,269	1,453	6,794	62

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)			
			Ottawa		Owen Sound	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	171,372	8,838	8,838
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	57,437	6,242	6,242
Total Number of Returns .....	3	Nombre total de déclarations .....	3	171,372	228,809	15,080
Sources of Income		Sources de revenu				
Wages and Salaries .....	4	Salaires et traitements .....	4	\$ 3,462,373	\$ 140,934	\$ 152,111
Commissions from Employment .....	5	Commissions d'emploi .....	5	53,693	54,354	1,353
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	13,832	17,375	76
Family Allowance .....	7	Allocations familiales .....	7	19,197	23,026	1,608
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	55,924	70,662	5,699
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	69,201	87,685	2,513
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	70,858	85,695	2,904
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	309,659	322,106	7,339
Net Business Income .....	12	Revenu net d'entreprise .....	12	32,634	31,875	4,972
Net Professional Income .....	13	Revenu net de profession libérale .....	13	187,110	193,589	6,242
Net Commission Income .....	14	Revenu net de commissions .....	14	10,679	11,220	151
Net Farming Income .....	15	Revenu net d'agriculture .....	15	1,556	2,411	151
Net Fishing Income .....	16	Revenu net de pêche .....	16			
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	140,958	159,984	9,581
Bond Interest .....	18	Intérêt obligataire .....	18	89,073	97,871	2,994
Bank Interest .....	19	Intérêt bancaire .....	19	226,165	249,716	8,586
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	23,214	25,198	586
Income from Trusts .....	21	Revenu de fiducie .....	21	14,399	16,480	90
Annuity Income .....	22	Revenu de rentes .....	22	22,112	22,551	1,177
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	4,628	5,045	349
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	10,024	10,314	28
Net Rental Income .....	25	Revenu net de location .....	25	3,697	3,829	20
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	45,475	48,431	285
Miscellaneous Income .....	27	Revenus divers .....	27	101,886	112,677	4,449
Total Income Assessed .....	28	Revenu total établi .....	28	4,965,235	5,233,641	201,633
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	678,106	904,683	34,998
Age Exemption .....	30	Exemption en raison d'âge .....	30	56,935	73,744	1,977
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	82,071	101,184	4,928
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32	46,775	53,150	3,362
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33	1,182	1,207	120
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	865,069	1,133,968	45,265
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	40,024	41,344	1,951
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	53,034	55,331	2,524
Registered Pension Plan .....	37	Cotisations à un régime enregistré de pensions .....	37	135,621	136,182	3,624
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	104,063	107,236	2,953
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	13,371	14,172	419
Interest, Dividends and Capital Gains ..	40	Déduction pour intérêts, dividendes et gains en capital .....	40	73,987	86,788	3,046
Pension Income .....	41	Déduction relative au revenu de pensions .....	41	26,960	30,586	786
Union and Professional Dues .....	42	Cotisations syndicales et prof. ....	42	14,902	15,380	657
Education Deduction .....	43	Déduction relative aux études .....	43	4,348	6,007	79
Tuition Fees .....	44	Frais de scolarité .....	44	8,377	20,629	214
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	10,177	11,016	170
Carrying Charges .....	46	Frais financiers .....	46	17,740	20,697	273
General Expense Allowance .....	47	Déduction générale pour frais .....	47	68,544	81,794	3,633
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	12,399	12,597	338
Disability Deduction .....	49	Déduction pour invalidité .....	49	1,642	2,753	312
Medical Claims .....	50	Frais médicaux .....	50	10,573	13,445	64
Charitable Donations .....	51	Dons de charité .....	51	36,904	38,419	1,875
Eligible Deductions Transferred .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	11,883	13,617	222
Other Deductions .....	53	Autres déductions .....	53	64,971	73,700	2,671
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) ..	54	709,520	781,692	25,811
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	28,990	28,990	923
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	6,830	6,991	923
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	3,368,486	3,408,359	129,634
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	631,359	631,359	21,101
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	327,624	327,624	11,596
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	958,983	958,983	32,697
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	654,160	655,583	22,809
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	3,424	3,506	2,312
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	31,782	35,115	2,171
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	4,156	10,992	418

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Pembroke		Peterborough		St. Catharines		St. Thomas		Sarnia		P O T E M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
8,901	8,901	31,695	31,695	49,404	49,404	17,517	17,517	30,102	30,102	1
	5,967		15,117		26,670		6,567		13,399	2
8,901	14,868	31,695	46,812	49,404	76,074	17,517	24,084	30,102	43,501	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
142,514	151,938	506,366	533,440	998,283	1,044,866	301,835	314,290	653,188	678,624	4
326	326	19,405	19,619	16,007	17,884	5,278	5,484	997	1,741	5
64	138	1,665	2,013	3,169	3,587	945	1,038	840	1,163	6
1,590	1,960	5,793	6,876	8,020	9,665	3,170	3,688	6,226	7,138	7
6,743	7,885	18,110	21,900	28,522	36,998	5,023	6,882	23,300	30,531	8
2,476	4,752	14,001	19,895	15,793	28,019	8,588	11,773	8,696	12,213	9
3,654	5,673	15,314	20,882	17,869	28,345	8,284	11,013	10,512	14,534	10
7,831	8,929	29,672	31,547	39,702	47,002	16,910	19,141	33,069	34,794	11
1,702	2,186	10,029	11,631	7,473	9,372	8,584	9,218	4,140	4,603	12
6,440	6,440	24,433	24,490	37,726	38,796	9,896	9,843	19,709	20,539	13
1,013	1,013	2,282	2,432	1,983	2,607	1,687	1,814	3,535	3,582	14
17	283	359	152	705	403	765	103	1,658	1,878	15
										16
5,821	6,719	17,495	21,056	33,980	40,132	6,988	8,297	14,848	16,437	17
3,713	4,055	14,647	16,276	15,921	18,536	7,052	7,769	12,732	14,541	18
7,468	9,623	42,628	48,959	59,812	71,096	18,639	21,091	32,579	36,349	19
1,614	1,713	2,748	3,134	3,053	3,826	564	644	1,340	1,864	20
31	104	1,707	1,820	3,086	3,226	744	787	339	538	21
369	369	3,528	3,933	2,733	3,486	1,905	2,088	2,740	2,784	22
		358	359	152	154	343	350	96	130	23
1	1	357	359	1,461	1,540	88	93	1,048	1,057	24
95	770	1,139	1,939	5,166	5,501	1,972	2,009	29	198	25
309	330	4,071	4,370	2,848	3,130	1,450	1,758	1,115	1,493	26
2,768	3,220	10,557	12,537	26,089	30,601	3,809	4,849	22,649	25,201	27
196,556	218,426	745,945	809,314	1,329,553	1,448,771	414,519	444,022	855,383	911,933	28
35,248	58,877	125,512	185,350	195,613	300,986	69,209	95,214	119,204	172,169	29
2,021	3,782	11,043	15,884	12,836	23,436	6,924	9,528	7,442	10,490	30
6,196	7,320	18,393	24,622	37,232	49,773	8,583	12,178	24,296	28,678	31
3,608	4,191	13,467	14,811	19,569	21,897	6,629	7,609	15,055	16,499	32
				250	269	84	84	188	188	33
47,074	74,171	168,429	240,681	265,501	396,362	91,430	124,615	166,185	228,024	34
1,948	2,049	6,854	7,158	11,549	12,034	4,024	4,146	7,027	7,270	35
2,511	2,668	8,930	9,418	14,974	15,818	5,168	5,417	8,925	9,382	36
4,023	4,046	11,197	11,345	17,602	17,731	5,582	5,601	11,807	11,848	37
3,361	3,631	15,428	16,354	31,825	33,066	8,047	8,143	18,773	18,952	38
131	131	1,337	1,501	2,418	2,799	399	411	1,731	1,860	39
3,457	4,848	12,235	15,460	19,535	25,181	6,223	7,698	11,659	14,208	40
1,077	1,409	4,562	5,285	5,117	7,122	2,554	3,251	3,188	3,869	41
806	840	2,920	2,981	5,638	5,786	1,746	1,853	3,166	3,219	42
158	162	583	854	1,145	1,476	260	355	796	1,017	43
65	313	797	2,624	1,670	4,027	331	904	713	2,155	44
661	661	1,347	1,365	2,498	3,116	263	292	1,207	1,549	45
317	469	1,353	1,661	3,644	4,393	645	664	1,627	1,793	46
3,689	4,826	12,637	15,622	20,473	25,749	6,868	8,400	12,527	15,467	47
279	297	4,032	4,376	3,933	4,916	1,446	1,450	698	725	48
		407	565	409	980	161	412	801	826	49
93	763	1,346	1,627	1,730	2,209	281	549	943	1,388	50
2,000	2,280	8,349	8,670	9,693	10,830	3,803	4,085	7,208	7,555	51
305	321	2,288	2,955	3,378	4,475	572	968	1,806	2,256	52
1,674	1,797	7,052	8,266	11,480	15,084	1,733	2,489	7,666	9,903	53
26,553	31,517	103,653	118,087	168,713	196,795	50,105	57,086	102,268	115,241	54
814	814	2,386	2,386	13,150	13,150	665	665	1,547	1,547	55
		586	586					38	38	56
122,116	124,672	472,063	480,237	882,189	898,895	272,319	275,631	585,421	591,771	57
19,689	19,689	79,055	79,055	159,032	159,032	47,434	47,434	109,275	109,275	58
10,885	10,885	43,415	43,415	85,561	85,561	25,834	25,834	58,502	58,502	59
30,574	30,574	122,470	122,470	244,593	244,593	73,269	73,269	167,778	167,778	60
21,499	21,642	85,821	86,245	166,221	167,157	50,614	50,754	116,081	116,591	61
		295	295			1,125	1,125	19	19	62
1,319	1,483	3,947	4,440	7,633	8,667	1,581	1,837	3,365	3,611	63
451	1,545	859	3,623	1,292	6,317	782	1,907	790	2,881	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

			ONTARIO (Continued)-ONTARIO (Suite)			
			Sault Ste. Marie		Stratford	
ITEM	POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	34,012	34,012	13,377	13,377
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		17,917		17,917
Total Number of Returns .....	3	Nombre total de déclarations .....	34,012	51,929	13,377	31,294
Sources of Income		Sources de revenu				
Wages and Salaries .....	4	Salaires et traitements .....	\$ 642,620	\$ 674,282	\$ 216,546	\$ 226,333
Commissions from Employment .....	5	Commissions d'emploi .....	9,031	9,149	2,210	2,210
Other Employment Earnings .....	6	Autres revenus d'emploi .....	2,018	2,198	575	575
Family Allowance .....	7	Allocations familiales .....	6,523	7,984	2,175	2,175
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	30,319	33,941	5,023	5,023
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9,786	14,380	4,963	4,963
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	12,628	17,734	4,424	4,424
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	34,812	37,756	6,309	6,309
Net Business Income .....	12	Revenu net d'entreprise .....	10,783	10,951	5,843	5,843
Net Professional Income .....	13	Revenu net de profession libérale .....	23,655	24,049	10,662	10,662
Net Commission Income .....	14	Revenu net de commissions .....	1,073	1,100	8	8
Net Farming Income .....	15	Revenu net d'agriculture .....	115	366	1,392	1,392
Net Fishing Income .....	16	Revenu net de pêche .....				
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	11,074	12,519	7,521	8,688
Bond Interest .....	18	Intérêt obligataire .....	13,514	14,998	4,633	5,166
Bank Interest .....	19	Intérêt bancaire .....	34,282	40,454	17,206	21,377
Mortgage Interest .....	20	Intérêt hypothécaire .....	2,269	2,527	2,044	2,244
Income from Trusts .....	21	Revenu de fiducie .....	2,202	2,357	372	644
Annuity Income .....	22	Revenu de rentes .....	2,356	2,406	1,253	1,333
Other Canadian Investment Income .....	23	Autres placements au Canada .....	130	134	366	377
Foreign Investment Income .....	24	Revenu de placements étrangers .....	761	852	202	202
Net Rental Income .....	25	Revenu net de location .....	2,278	2,942	434	707
Taxable Capital Gains .....	26	Gains en capital imposables .....	1,577	1,795	1,351	1,344
Miscellaneous Income .....	27	Revenus divers .....	13,441	15,282	2,077	2,722
Total Income Assessed .....	28	Revenu total établi .....	867,018	929,423	297,572	325,377
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	134,688	205,638	52,973	75,788
Age Exemption .....	30	Exemption en raison d'âge .....	7,807	12,097	3,869	7,307
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	30,527	38,231	5,439	7,411
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	17,093	19,483	4,582	4,988
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....			11	1
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	190,123	275,457	66,874	95,499
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	7,949	8,244	3,125	3,255
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	10,456	11,004	3,886	4,066
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	10,411	10,515	4,046	4,104
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	16,836	17,187	4,273	4,498
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement .....	1,932	2,125	502	588
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	12,751	15,926	5,051	6,928
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	3,988	4,844	1,287	2,111
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	4,612	4,719	1,179	1,195
Education Deduction .....	43	Déduction relative aux études .....	900	1,176	191	247
Tuition Fees .....	44	Frais de scolarité .....	652	1,814	334	885
Child Care Expenses .....	45	Frais de garde d'enfants .....	1,307	1,484	453	634
Carrying Charges .....	46	Frais financiers .....	2,993	3,217	1,867	1,892
General Expense Allowance .....	47	Déduction générale pour frais .....	14,243	17,944	5,407	6,555
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	3,253	3,323	644	644
Disability Deduction .....	49	Déduction pour invalidité .....	496	910	107	583
Medical Claims .....	50	Frais médicaux .....	692	907	171	244
Charitable Donations .....	51	Dons de charité .....	5,435	5,758	2,989	3,409
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	2,223	2,800	311	892
Other Deductions .....	53	Autres déductions .....	6,622	8,469	775	965
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	107,751	122,367	36,599	43,689
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	906	906	1,119	1,119
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....				
Taxable Income Assessed .....	57	Revenu imposable établi .....	568,354	573,726	192,980	195,928
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	97,777	97,777	32,302	32,302
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	53,299	53,299	17,696	17,696
Total Net Tax Payable .....	60	Impôt total net à payer .....	151,076	151,076	49,998	49,998
Basic Federal Tax .....	61	Impôt fédéral de base .....	105,942	106,261	34,909	35,060
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	2,510	2,774	1,702	1,935
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	715	4,394	560	1,190
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....				

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)										P O S T E M E
Sudbury		Thunder Bay		Timmins		Toronto (Metro-Métro)		Welland		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
39,115	39,115	56,903	56,903	19,384	19,384	1,111,324	1,111,324	18,019	18,019	1
	20,951		22,412		10,485		476,429		11,373	2
39,115	60,066	56,903	79,315	19,384	29,869	1,111,324	1,587,753	18,019	29,392	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
707,086	740,090	1,127,388	1,169,576	387,585	404,839	21,191,850	22,161,072	353,033	371,280	4
17,269	18,044	13,835	14,266	7,405	7,702	588,963	609,575	2,883	3,392	5
1,164	1,838	1,903	2,397	1,838	1,904	67,548	82,018	395	805	6
6,550	8,138	9,647	11,011	4,334	5,088	145,996	195,061	3,581	4,191	7
31,953	39,037	42,378	48,474	10,137	14,010	519,442	642,717	10,601	14,297	8
10,429	19,028	14,291	22,981	3,917	6,957	310,137	450,174	5,803	9,844	9
13,300	23,042	18,887	28,279	5,288	9,829	309,480	431,366	6,923	11,008	10
30,774	35,716	32,659	36,783	9,482	10,086	529,541	586,499	16,994	21,871	11
7,153	9,086	16,895	17,349	8,088	9,718	301,200	329,243	2,693	2,154	12
34,330	34,995	34,235	34,679	8,160	8,253	1,150,601	1,190,473	4,500	4,681	13
1,125	1,196	895	970	279	345	62,761	69,554	510	506	14
23-	42-	1,359	1,784	213	207	528-	2,777-	113	186	15
						598	598			16
19,781	22,129	34,797	40,004	4,648	6,964	1,320,531	1,477,612	9,151	9,713	17
15,050	17,532	14,884	17,249	4,162	4,464	476,705	536,730	5,692	6,458	18
40,356	49,233	58,061	67,073	14,905	17,340	1,372,024	1,557,284	18,136	22,705	19
2,280	2,381	2,996	3,719	1,880	2,183	176,155	190,607	1,580	1,681	20
1,551	1,672	2,003	2,440	498	511	102,171	111,326	2,830	2,902	21
691	863	2,835	3,181	2,495	2,885	122,545	130,240	496	541	22
314	316	214	483	134	134	23,163	27,765	371	371	23
292	292	579	583	72	74	78,526	88,061	140	141	24
2,894	3,239	5,107	5,831	1,073	1,143	84,501	67,074	1,122	1,576	25
2,536	2,607	5,905	6,162	1,578	1,837	249,689	278,937	2,256	2,413	26
19,486	22,998	25,727	30,565	10,037	11,413	505,694	570,895	5,749	8,216	27
966,343	1,053,428	1,467,481	1,565,837	488,208	527,886	29,689,289	31,782,105	455,551	500,933	28
154,895	237,842	225,242	313,994	76,684	118,204	4,393,416	6,265,506	71,203	116,240	29
8,504	16,286	11,768	18,915	3,222	5,644	257,206	382,141	4,605	7,968	30
27,431	36,694	38,595	45,403	14,318	18,517	511,142	711,532	14,211	18,455	31
15,641	18,277	20,011	21,538	9,534	11,147	336,096	414,190	8,240	9,171	32
		13	13			22,354	23,810	107	152	33
206,472	309,100	295,629	399,863	103,758	153,514	5,520,214	7,797,179	98,367	151,987	34
8,842	9,178	13,472	13,867	4,689	4,870	261,333	272,073	4,124	4,285	35
11,568	12,181	17,494	18,294	6,334	6,639	337,368	354,777	5,509	5,860	36
16,036	16,078	28,793	28,842	7,981	7,983	377,773	380,164	4,663	4,687	37
21,029	21,176	33,642	34,832	7,212	7,385	711,979	730,678	11,184	11,391	38
2,053	2,131	3,164	3,560	794	797	92,177	98,544	1,486	1,674	39
14,746	19,669	22,406	27,699	5,915	7,294	443,497	542,666	7,231	9,702	40
4,914	6,648	4,253	5,716	1,221	1,579	80,109	101,162	2,232	3,244	41
4,653	4,705	7,305	7,403	1,799	1,864	81,537	83,868	2,067	2,148	42
1,022	1,305	1,002	1,503	331	500	20,719	28,934	357	541	43
1,271	3,232	1,858	5,136	222	826	42,520	100,550	155	1,029	44
3,362	3,773	2,039	2,107	1,892	2,003	87,778	100,014	818	954	45
2,317	2,553	2,166	2,417	2,016	2,417	175,762	234,952	749	829	46
16,282	20,053	24,105	29,110	8,520	10,381	470,838	570,831	7,579	9,849	47
4,033	4,326	4,081	4,254	951	1,180	132,444	142,803	933	963	48
722	1,047	461	734			9,892	15,771	312	650	49
1,134	1,267	1,184	1,549	288	301	53,004	72,653	1,237	1,483	50
4,626	5,090	7,716	8,042	2,620	2,747	218,584	228,321	2,974	3,137	51
2,566	3,783	2,844	3,884	933	1,200	40,191	50,946	1,358	2,317	52
9,113	10,887	10,662	11,930	5,410	6,554	368,511	458,095	3,724	4,170	53
130,290	149,082	188,646	210,879	59,127	66,525	4,006,015	4,567,804	58,692	68,914	54
5,407	5,407	5,224	5,224	3,516	3,516	359,682	359,682	300	300	55
4,593	4,593	53	53	548	548	40,335	41,187	681	681	56
628,767	637,432	978,035	990,048	322,354	327,411	19,843,719	20,154,607	298,872	302,649	57
109,791	109,791	171,330	171,330	57,270	57,270	3,631,452	3,631,452	50,753	50,753	58
59,545	59,545	92,561	92,561	31,060	31,060	1,939,015	1,939,015	27,655	27,655	59
169,336	169,336	263,891	263,891	88,330	88,330	5,570,469	5,570,469	78,408	78,408	60
116,943	117,455	182,706	183,240	60,723	60,963	3,755,952	3,767,191	55,633	55,904	61
2,311	2,311	27	27	276	276	20,599	21,028	342	342	62
4,477	4,876	7,867	8,905	1,054	1,498	294,234	322,398	2,074	2,148	63
1,446	5,454	1,308	4,436	717	2,978	43,033	131,146	741	2,385	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

				ONTARIO (Continued)-ONTARIO (Suite)							
		ITEM	POSTE	Windsor		Woodstock					
				Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations				
Number of Taxable Returns . . . . .				1	Nombre de déclarations imposables . . . . .	1					
Number of Non-Taxable Returns . . . . .				2	Nombre de déclarations non imposables . . . . .	2					
Total Number of Returns . . . . .				3	Nombre total de déclarations . . . . .	3					
							87,795	87,795	14,006	14,006	
									41,647	41,647	
							87,795	129,442	14,006	55,653	
Sources of Income				Sources de revenu				\$	\$	\$	\$
Wages and Salaries . . . . .				4	Salaires et traitements . . . . .	4	1,770,626	1,885,824	245,612	259,933	
Commissions from Employment . . . . .				5	Commissions d'emploi . . . . .	5	25,101	25,993	3,147	3,147	
Other Employment Earnings . . . . .				6	Autres revenus d'emploi . . . . .	6	6,278	7,377	738	738	
Family Allowance . . . . .				7	Allocations familiales . . . . .	7	15,202	17,690	2,567	2,567	
Unemployment Insurance Benefits . . . . .				8	Prestations d'assurance-chômage . . . . .	8	45,760	59,152	5,656	5,656	
Old Age Security Pension . . . . .				9	Pension de sécurité de la vieillesse . . . . .	9	30,626	44,838	3,569	3,569	
CPP or QPP Benefits . . . . .				10	Prestations du RPC ou du RRQ . . . . .	10	30,780	42,876	4,407	4,407	
Other Pensions or Superannuation . . . . .				11	Autres pensions ou pensions de retraite . . . . .	11	79,471	88,571	7,005	7,005	
Net Business Income . . . . .				12	Revenu net d'entreprise . . . . .	12	16,552	19,409	6,566	6,566	
Net Professional Income . . . . .				13	Revenu net de profession libérale . . . . .	13	51,820	53,997	6,247	6,247	
Net Commission Income . . . . .				14	Revenu net de commissions . . . . .	14	3,666	3,899			
Net Farming Income . . . . .				15	Revenu net d'agriculture . . . . .	15	731	1,368	2,061	2,061	
Net Fishing Income . . . . .				16	Revenu net de pêche . . . . .	16					
Taxable Amount of Dividends . . . . .				17	Montant imposable des dividendes . . . . .	17	41,385	48,250	6,504	6,504	
Bond Interest . . . . .				18	Intérêt obligataire . . . . .	18	37,725	40,534	7,251	7,251	
Bank Interest . . . . .				19	Intérêt bancaire . . . . .	19	106,763	123,202	11,738	11,738	
Mortgage Interest . . . . .				20	Intérêt hypothécaire . . . . .	20	6,875	7,938	810	810	
Income from Trusts . . . . .				21	Revenu de fiducie . . . . .	21	2,923	3,197	582	582	
Annuity Income . . . . .				22	Revenu de rentes . . . . .	22	4,338	4,606	854	854	
Other Canadian Investment Income . . . . .				23	Autres placements au Canada . . . . .	23	329	521	73	73	
Foreign Investment Income . . . . .				24	Revenu de placements étrangers . . . . .	24	4,394	4,709	145	145	
Net Rental Income . . . . .				25	Revenu net de location . . . . .	25	3,595	3,408	2,106	2,106	
Taxable Capital Gains . . . . .				26	Gains en capital imposables . . . . .	26	9,613	9,701	1,206	1,206	
Miscellaneous Income . . . . .				27	Revenus divers . . . . .	27	31,669	38,485	2,528	2,528	
Total Income Assessed . . . . .				28	Revenu total établi . . . . .	28	2,324,758	2,532,806	321,465	350,333	
Personal Exemptions				Exemptions personnelles							
Basic Personal Exemption . . . . .				29	Exemption personnelle de base . . . . .	29	347,479	511,771	55,406	83,000	
Age Exemption . . . . .				30	Exemption en raison d'âge . . . . .	30	25,740	38,167	2,929	5,333	
Married or Equivalent Exemption . . . . .				31	Exemption de marié(e) ou l'équivalent . . . . .	31	58,885	73,332	10,359	12,777	
Wholly Dependent Children . . . . .				32	Enfants entièrement à charge . . . . .	32	34,300	38,580	5,052	5,888	
Other Dependants Exemption . . . . .				33	Ex. pour autres personnes à charge . . . . .	33	358	474	111	111	
Total Personal Exemptions . . . . .				34	Total des exemptions personnelles . . . . .	34	466,762	662,323	73,857	107,107	
Deductions				Déductions							
CPP or QPP Contributions . . . . .				35	Cotisations au RPC ou au RRQ . . . . .	35	19,930	20,722	3,466	3,466	
Unemployment Insurance Premiums . . . . .				36	Primes d'assurance-chômage . . . . .	36	26,552	27,876	4,377	4,377	
Registered Pension Plan Contributions . . . . .				37	Cotisations à un régime enregistré de pensions . . . . .	37	26,033	26,119	4,852	4,852	
Registered Retirement Savings Plan . . . . .				38	Régime enregistré d'épargne-retraite . . . . .	38	50,440	52,246	7,782	7,900	
Registered Home Ownership . . . . .				39	Régime enregistré d'épargne-logement . . . . .	39	3,916	4,254	306	306	
Interest, Dividends and Capital Gains Deduction . . . . .				40	Déduction pour intérêts, dividendes et gains en capital . . . . .	40	34,412	42,828	5,313	6,890	
Pension Income Deduction . . . . .				41	Déduction relative au revenu de pensions . . . . .	41	10,696	13,556	1,011	1,390	
Union and Professional Dues . . . . .				42	Cotisations syndicales et prof. . . . .	42	10,987	11,252	1,214	1,214	
Education Deduction . . . . .				43	Déduction relative aux études . . . . .	43	1,877	2,539	167	200	
Tuition Fees . . . . .				44	Frais de scolarité . . . . .	44	2,323	7,485	124	290	
Child Care Expenses . . . . .				45	Frais de garde d'enfants . . . . .	45	4,202	5,366	536	536	
Carrying Charges . . . . .				46	Frais financiers . . . . .	46	5,329	5,998	490	650	
General Expense Allowance . . . . .				47	Déduction générale pour frais . . . . .	47	36,624	45,367	5,967	7,590	
Other Expenses of Employment . . . . .				48	Autres frais découlant d'un emploi . . . . .	48	4,557	4,737	1,466	1,466	
Disability Deduction . . . . .				49	Déduction pour invalidité . . . . .	49	808	1,213			
Medical Claims . . . . .				50	Frais médicaux . . . . .	50	2,392	4,424	47	290	
Charitable Donations . . . . .				51	Dons de charité . . . . .	51	18,454	19,506	3,354	3,660	
Eligible Deductions Transferred from Spouse . . . . .				52	Déductions admissibles transférées d'un conjoint à l'autre . . . . .	52	5,346	7,104	748	1,050	
Other Deductions . . . . .				53	Autres déductions . . . . .	53	16,040	20,679	2,275	3,870	
Total Deductions (Item 35-53) . . . . .				54	Total des déductions (Postes 35 à 53) . . . . .	54	280,920	323,270	43,494	50,580	
Forward Averaging Income Deduction . . . . .				55	Déduction relative au revenu étalé . . . . .	55	3,801	3,801	470	470	
Forward Averaging Withdrawal Amount . . . . .				56	Retrait du montant d'étalement . . . . .	56	1,068	1,068			
Taxable Income Assessed . . . . .				57	Revenu imposable établi . . . . .	57	1,574,342	1,628,616	203,644	207,260	
Net Federal Tax Payable . . . . .				58	Impôt fédéral net à payer . . . . .	58	276,173	276,173	32,843	32,843	
Net Provincial Tax Payable . . . . .				59	Impôt provincial net à payer . . . . .	59	149,334	149,334	18,192	18,192	
Total Net Tax Payable . . . . .				60	Impôt total net à payer . . . . .	60	425,508	425,508	51,034	51,034	
Basic Federal Tax . . . . .				61	Impôt fédéral de base . . . . .	61	302,742	311,271	36,160	36,356	
Forward Averaging Tax Credit . . . . .				62	Cr. d'impôt pour étalement du revenu . . . . .	62	538	538			
Dividend Tax Credit . . . . .				63	Crédit d'impôt pour dividendes . . . . .	63	9,110	10,393	1,446	1,687	
Child Tax Credit . . . . .				64	Crédit d'impôt pour enfants . . . . .	64	2,053	8,202	1,034	2,341	

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

ONTARIO (Concluded)-ONTARIO (Fin)				MANITOBA						P O T E S T M E
Other Areas-Autres endroits		TOTAL		Brandon		Winnipeg		Other Areas-Autres endroits		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
1,203,040	1,203,040	4,036,191	4,036,191	16,483	16,483	278,241	278,241	129,228	129,228	1
	613,972		1,829,604		14,340		147,637		128,115	2
1,203,040	1,817,012	4,036,191	5,865,795	16,483	30,823	278,241	425,878	129,228	257,343	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2,645,374	23,782,501	77,912,201	81,529,072	257,472	276,822	5,065,144	5,331,940	2,004,393	2,220,937	4
396,399	417,206	1,687,252	1,757,144	7,217	8,719	107,085	117,096	14,282	16,577	5
63,049	75,483	235,664	282,908	926	1,054	16,164	19,141	5,239	7,871	6
245,944	291,026	689,736	831,764	3,124	4,128	43,626	52,383	29,353	46,524	7
627,727	788,197	1,961,319	2,439,387	6,537	8,435	132,269	164,719	76,656	108,016	8
316,936	545,377	1,106,125	1,718,309	5,249	16,493	83,169	192,379	37,937	131,568	9
338,367	528,517	1,172,776	1,715,071	4,728	8,798	89,905	147,667	32,815	67,771	10
744,658	837,881	2,585,012	2,875,319	10,123	11,720	188,377	217,962	43,335	57,604	11
490,858	567,072	1,222,077	1,355,446	7,189	8,617	76,379	89,192	63,495	83,231	12
559,377	580,782	2,904,813	2,993,424	10,982	11,237	187,382	220,827	35,674	41,536	13
63,143	69,741	221,567	242,621	1,808	1,870	17,654	20,488	5,200	5,361	14
327,086	336,141	339,475	343,149	8,082	17,802	3,648	4,046	154,686	183,181	15
3,259	3,200	3,880	3,735				250	2,131	4,379	16
780,235	912,656	3,270,129	3,731,108	10,027	10,743	130,664	153,449	38,070	45,554	17
355,426	426,100	1,447,069	1,660,884	4,888	5,714	102,707	120,322	37,797	46,506	18
1,236,292	1,500,299	4,370,366	5,085,969	19,923	24,613	287,220	354,641	155,747	213,768	19
161,406	189,881	480,595	542,258	166	466	11,256	12,507	4,769	5,921	20
48,236	54,498	246,450	274,928	1,453	2,306	9,765	10,812	3,717	5,423	21
90,521	100,584	340,298	367,176	1,946	2,520	30,391	33,665	21,910	23,775	22
13,380	15,216	64,530	73,045	1,394	1,406	5,549	6,192	7,474	8,911	23
24,119	28,022	149,782	166,656	189	199	4,695	5,115	740	802	24
59,270	70,907	226,769	232,379	1,902	2,460	6,190	7,014	15,814	19,950	25
188,601	212,617	651,988	719,145	3,512	3,918	39,011	45,322	31,129	46,107	26
466,872	554,082	1,779,341	2,048,752	6,444	7,851	100,085	117,448	32,361	41,645	27
0,246,536	32,887,987	105,069,215	112,989,650	375,281	437,891	6,738,334	7,444,576	2,854,726	3,432,918	28
4,762,340	7,190,832	15,968,957	23,187,856	65,273	121,547	1,101,067	1,682,663	511,648	1,018,297	29
262,100	456,006	911,373	1,442,175	4,181	13,253	66,953	157,926	30,824	106,962	30
807,924	1,014,471	2,364,229	3,027,731	9,453	15,279	150,347	202,109	85,048	156,567	31
557,969	642,458	1,574,075	1,813,803	6,683	8,509	95,073	109,010	63,194	96,254	32
3,571	3,821	40,077	42,268	84	89	2,139	2,313	310	321	33
6,393,904	9,307,588	20,858,711	29,513,834	85,674	158,676	1,415,578	2,154,022	691,024	1,378,402	34
288,766	303,889	961,650	1,002,774	3,710	3,964	64,883	67,891	30,337	34,207	35
359,216	379,158	1,237,058	1,301,207	4,600	4,961	85,223	89,920	33,717	37,505	36
491,003	494,150	1,595,114	1,605,365	6,607	6,637	147,012	148,493	56,352	58,108	37
599,026	618,147	2,270,833	2,340,159	6,994	7,143	148,026	154,128	61,799	66,236	38
58,590	64,046	251,529	272,677	1,018	1,089	15,859	17,270	5,934	6,781	39
418,702	559,070	1,490,892	1,882,876	6,060	9,103	104,194	140,680	48,031	79,547	40
96,299	125,785	338,421	431,681	1,540	2,477	27,453	38,301	7,745	12,175	41
109,259	111,921	353,436	362,655	1,433	1,527	26,209	27,236	10,089	10,583	42
19,962	28,288	74,615	105,128	263	547	5,318	8,994	1,730	2,503	43
25,605	73,221	122,386	316,172	335	946	7,441	20,317	2,081	5,197	44
67,512	76,941	267,869	304,847	673	749	12,261	14,805	4,813	6,451	45
81,537	92,996	396,830	485,419	1,006	1,078	21,449	25,606	5,113	6,201	46
498,396	619,748	1,698,588	2,083,914	6,625	8,700	118,890	144,368	50,968	68,585	47
123,996	135,378	430,983	464,137	2,059	3,240	31,808	34,928	6,342	7,013	48
10,034	16,321	36,785	59,780	141	1,089	2,924	8,526	1,386	4,065	49
32,820	49,680	149,638	209,226	311	440	10,415	13,101	2,234	3,099	50
227,639	250,271	760,522	813,076	2,881	3,423	58,430	64,165	31,806	39,061	51
61,831	90,095	190,767	258,683	966	1,340	13,051	20,417	6,641	12,881	52
246,945	350,744	1,047,144	1,318,091	3,965	5,252	82,334	112,725	21,125	72,235	53
3,817,139	4,439,850	13,675,060	15,617,867	51,190	63,706	983,180	1,151,870	388,245	532,432	54
163,062	163,062	756,493	756,493	1,135	1,135	25,283	25,283	3,796	3,796	55
19,871	20,378	100,174	102,567	178	178	5,629	6,324	1,741	1,859	56
19,892,293	20,239,258	69,879,116	70,976,291	237,460	244,519	4,319,916	4,436,575	1,773,523	1,838,874	57
3,441,937	3,441,937	12,464,221	12,464,221	37,572	37,572	718,452	718,452	272,557	272,557	58
1,874,678	1,874,678	6,699,853	6,699,853	23,005	23,005	432,657	432,657	172,652	172,652	59
5,316,615	5,316,615	19,164,077	19,164,077	60,577	60,577	1,151,109	1,151,109	445,209	445,209	60
3,693,477	3,712,692	13,154,716	13,212,048	41,549	42,076	774,004	777,572	315,375	320,173	61
10,007	10,262	51,830	53,034	100	100	3,174	3,562	974	1,040	62
174,886	198,799	732,152	815,052	2,273	2,396	29,195	33,529	8,614	10,040	63
48,109	171,033	151,017	487,627	789	3,643	11,718	33,711	7,699	37,041	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

			MANITOBA (Concluded) MANITOBA (Fin)		SASKATCHEWAN	
			TOTAL		Moose Jaw	
ITEM		POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Ret Toute déclarat
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	423,952	423,952	17,204	17,204
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		290,092		290,092
Total Number of Returns .....	3	Nombre total de déclarations .....	423,952	714,044	17,204	290,092
Sources of Income		Sources de revenu				
Wages and Salaries .....	4	Salaires et traitements .....	\$ 7,327,010	\$ 7,829,700	\$ 297,841	\$ 311,111
Commissions from Employment .....	5	Commissions d'emploi .....	128,584	142,393	2,334	2,334
Other Employment Earnings .....	6	Autres revenus d'emploi .....	22,329	28,066	698	1,111
Family Allowance .....	7	Allocations familiales .....	76,104	103,035	3,058	3,058
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	215,462	281,169	8,294	10,777
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	126,355	340,440	6,885	11,000
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	127,448	224,235	7,167	10,555
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	241,835	287,286	11,007	12,555
Net Business Income .....	12	Revenu net d'entreprise .....	147,063	181,040	8,225	8,888
Net Professional Income .....	13	Revenu net de profession libérale .....	234,038	273,599	6,704	6,888
Net Commission Income .....	14	Revenu net de commissions .....	24,662	27,719	255	555
Net Farming Income .....	15	Revenu net d'agriculture .....	166,416	205,029	14,065	13,888
Net Fishing Income .....	16	Revenu net de pêche .....	2,131	4,629		
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	178,761	209,746	6,459	7,222
Bond Interest .....	18	Intérêt obligataire .....	145,392	172,543	6,994	7,888
Bank Interest .....	19	Intérêt bancaire .....	462,890	593,022	27,345	30,999
Mortgage Interest .....	20	Intérêt hypothécaire .....	16,192	18,893	459	555
Income from Trusts .....	21	Revenu de fiducie .....	14,936	18,540	1,396	1,555
Annuity Income .....	22	Revenu de rentes .....	54,247	59,960	4,333	4,666
Other Canadian Investment Income .....	23	Autres placements au Canada .....	14,417	16,510	934	999
Foreign Investment Income .....	24	Revenu de placements étrangers .....	5,624	6,116	164	166
Net Rental Income .....	25	Revenu net de location .....	23,905	29,425	3,935	4,111
Taxable Capital Gains .....	26	Gains en capital imposables .....	73,653	95,347	3,745	4,777
Miscellaneous Income .....	27	Revenus divers .....	138,890	166,944	5,046	6,444
Total Income Assessed .....	28	Revenu total établi .....	9,968,342	11,315,385	427,343	463,000
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	1,677,987	2,822,506	68,035	98,999
Age Exemption .....	30	Exemption en raison d'âge .....	101,958	278,142	5,555	9,111
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	244,849	373,955	11,295	15,333
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	164,950	213,774	6,335	7,444
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	2,534	2,723	86	88
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	2,192,277	3,691,100	91,305	130,988
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	98,931	106,062	3,973	4,155
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	123,540	132,387	4,892	5,155
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	209,972	213,239	9,505	9,577
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	216,819	227,507	9,768	10,088
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	22,812	25,139	748	766
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	158,285	229,330	7,145	9,044
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	36,739	52,953	1,850	2,455
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	37,732	39,346	1,668	1,722
Education Deduction .....	43	Déduction relative aux études .....	7,311	12,044	174	233
Tuition Fees .....	44	Frais de scolarité .....	9,858	26,459	184	653
Child Care Expenses .....	45	Frais de garde d'enfants .....	17,748	22,006	800	888
Carrying Charges .....	46	Frais financiers .....	27,567	32,885	1,267	1,401
General Expense Allowance .....	47	Déduction générale pour frais .....	176,483	221,653	6,880	8,478
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	40,208	45,181	2,103	2,123
Disability Deduction .....	49	Déduction pour invalidité .....	4,452	13,680	89	102
Medical Claims .....	50	Frais médicaux .....	12,960	16,639	461	674
Charitable Donations .....	51	Dons de charité .....	93,117	106,649	3,141	3,489
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	20,658	34,637	1,109	2,154
Other Deductions .....	53	Autres déductions .....	107,424	190,212	3,559	4,229
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	1,422,614	1,748,008	59,317	67,380
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	30,213	30,213	1,812	1,812
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	7,549	8,361	580	580
Taxable Income Assessed .....	57	Revenu imposable établi .....	6,330,899	6,519,968	275,488	279,548
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	1,028,581	1,028,581	47,680	47,680
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	628,314	628,314	26,080	26,080
Total Net Tax Payable .....	60	Impôt total net à payer .....	1,656,895	1,656,895	73,760	73,760
Basic Federal Tax .....	61	Impôt fédéral de base .....	1,130,928	1,139,821	51,512	51,786
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	4,248	4,702	297	297
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	40,081	45,965	1,294	1,456
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	20,206	74,396	699	2,298

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1983 (En milliers de dollars)

SASKATCHEWAN (Concluded)-SASKATCHEWAN (Fin)

Prince Albert		Regina		Saskatoon		Other Areas-Autres endroits		TOTAL		P O T E N T I A L
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
14,555	14,555	78,663	78,663	77,864	77,864	192,010	192,010	380,296	380,296	1
	7,506		26,283		32,881		128,972		203,449	2
14,555	22,061	78,663	104,946	77,864	110,745	192,010	320,982	380,296	583,745	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
285,369	299,462	1,567,472	1,628,165	1,490,219	1,569,501	2,481,471	2,710,055	6,122,372	6,518,822	4
4,162	4,178	43,929	47,065	40,336	42,128	28,148	31,307	118,909	127,090	5
1,011	1,376	4,942	6,128	6,081	7,151	6,122	8,224	18,855	24,099	6
2,688	4,583	14,225	16,091	14,224	17,652	38,968	59,181	73,163	101,203	7
8,065	11,216	31,649	36,728	38,923	49,586	86,742	110,346	173,673	218,589	8
3,066	5,402	20,527	29,851	21,069	31,193	75,972	128,799	127,520	206,254	9
3,122	4,428	21,159	27,348	19,558	26,556	67,013	98,143	118,019	166,979	10
6,549	7,720	48,536	51,973	41,283	44,754	66,733	75,569	174,108	192,522	11
6,473	7,017	25,777	27,704	24,196	27,949	100,147	111,705	164,819	183,266	12
9,038	9,423	50,723	51,600	50,725	54,900	75,669	80,652	192,859	203,381	13
890	1,074	4,384	4,882	3,037	3,747	11,171	12,829	19,736	23,068	14
4,775	4,538	18,488	19,232	15,745	15,048	652,790	717,622	705,864	770,303	15
					10	131	331	131	341	16
5,096	6,603	28,304	31,795	50,868	60,250	67,021	78,771	157,749	184,698	17
3,910	4,330	27,913	31,680	27,033	30,695	60,649	69,323	126,499	143,881	18
13,704	15,973	88,529	99,600	82,346	95,570	374,738	440,693	586,662	682,823	19
283	311	1,284	1,442	2,652	2,803	8,763	10,283	13,439	15,379	20
109	153	4,298	4,604	3,545	3,927	13,659	15,771	23,007	25,961	21
1,349	1,411	9,783	10,367	10,252	11,573	56,338	62,467	82,055	90,488	22
48	138	2,673	2,817	3,742	3,946	18,014	19,679	25,410	27,528	23
35	35	494	700	1,725	1,845	1,111	1,168	3,529	3,916	24
2,263	2,768	8,470	8,254	9,230	9,911	43,451	48,553	67,349	73,611	25
1,916	2,193	10,059	10,926	13,547	14,996	102,316	125,606	131,583	158,461	26
3,109	3,724	23,828	28,050	33,178	39,567	55,737	68,973	120,898	146,773	27
367,033	398,057	2,057,445	2,177,005	2,003,515	2,165,258	4,492,872	5,086,050	9,348,209	10,289,436	28
57,618	87,337	311,454	415,094	308,334	437,847	760,036	1,270,388	1,505,476	2,309,616	29
2,587	4,509	16,801	24,975	16,795	25,705	63,304	106,982	105,042	171,350	30
8,391	10,475	42,900	49,729	45,065	55,050	118,589	188,078	226,240	318,693	31
5,971	8,869	29,735	33,021	31,128	36,390	84,140	123,056	157,310	208,742	32
		144	160	399	403	164	170	792	819	33
74,567	111,190	401,034	522,979	401,721	555,396	1,026,233	1,688,674	1,994,860	3,009,220	34
3,628	3,787	19,564	20,249	18,766	19,668	46,745	52,558	92,676	100,419	35
4,615	4,894	25,457	26,578	23,820	25,128	39,343	43,059	98,128	104,810	36
8,672	8,699	46,163	46,689	38,726	39,075	62,433	63,868	165,499	167,909	37
7,245	7,403	43,785	44,808	43,747	45,351	122,975	127,149	227,520	234,793	38
359	370	3,491	3,709	4,292	4,475	6,440	7,117	15,329	16,434	39
5,091	6,190	28,269	33,754	27,641	34,617	85,258	117,331	153,403	200,939	40
880	1,214	6,633	7,660	5,730	7,135	13,794	16,820	28,887	35,279	41
1,639	1,668	7,731	7,898	7,636	7,882	11,747	12,270	30,421	31,445	42
175	257	1,086	1,511	2,052	2,867	2,342	3,681	5,829	8,551	43
288	639	2,045	5,147	3,123	7,519	2,554	7,776	8,193	21,734	44
349	415	4,272	4,884	4,081	4,627	5,609	6,490	15,112	17,300	45
829	1,187	6,525	7,403	6,001	7,484	10,995	12,964	25,618	30,439	46
6,249	7,692	33,634	39,819	33,064	40,439	64,729	86,081	144,556	182,509	47
963	1,035	12,239	14,490	7,572	7,933	8,968	11,192	31,845	36,772	48
52	60	680	1,101	521	789	1,384	2,753	2,726	4,804	49
133	292	3,040	4,841	1,767	2,501	4,596	7,463	9,997	15,772	50
2,480	2,667	16,753	17,642	20,013	21,771	47,755	56,610	90,141	102,179	51
349	692	3,912	5,200	3,796	4,913	14,239	24,968	23,405	37,927	52
3,729	5,719	27,720	32,100	29,192	38,260	38,437	72,157	102,637	152,465	53
47,725	54,879	292,999	325,482	281,539	322,434	590,343	732,306	1,271,922	1,502,481	54
1,734	1,734	10,522	10,522	8,592	8,592	14,551	14,551	37,212	37,212	55
		1,322	2,337	2,203	3,083	5,621	5,900	10,138	12,312	56
243,419	247,077	1,354,211	1,371,002	1,313,864	1,343,471	2,867,359	2,952,044	6,054,342	6,193,141	57
42,563	42,563	244,781	244,781	225,231	225,231	445,361	445,361	1,005,614	1,005,614	58
23,204	23,204	132,895	132,895	122,736	122,736	264,353	264,353	569,269	569,269	59
65,766	65,766	377,676	377,676	347,967	347,967	709,714	709,714	1,574,883	1,574,883	60
45,660	45,848	259,136	259,915	241,158	242,153	531,868	538,975	1,129,334	1,138,678	61
		679	1,200	1,130	1,582	2,895	3,039	5,213	6,329	62
1,149	1,430	6,342	7,023	11,447	13,205	14,958	17,223	35,191	40,337	63
631	3,381	3,326	8,717	2,809	9,951	11,608	48,325	19,071	72,672	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

			ALBERTA			
			Calgary		Edmonton	
ITEM	POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns . . . . .	1	Nombre de déclarations imposables . . . . .	307,967	307,967	256,508	256,508
Number of Non-Taxable Returns . . . . .	2	Nombre de déclarations non imposables . . . . .		106,388		96,411
Total Number of Returns . . . . .	3	Nombre total de déclarations . . . . .	307,967	414,355	256,508	352,919
Sources of Income		Sources de revenu	\$	\$	\$	\$
Wages and Salaries . . . . .	4	Salaires et traitements . . . . .	6,807,687	7,054,418	5,147,786	5,378,471
Commissions from Employment . . . . .	5	Commissions d'emploi . . . . .	205,019	210,459	110,482	114,871
Other Employment Earnings . . . . .	6	Autres revenus d'emploi . . . . .	22,135	26,090	23,246	25,321
Family Allowance . . . . .	7	Allocations familiales . . . . .	48,257	56,901	38,585	46,681
Unemployment Insurance Benefits . . . . .	8	Prestations d'assurance-chômage . . . . .	209,388	253,716	208,642	247,941
Old Age Security Pension . . . . .	9	Pension de sécurité de la vieillesse . . . . .	48,988	72,640	47,745	71,201
CPP or QPP Benefits . . . . .	10	Prestations du RPC ou du RRQ . . . . .	48,320	67,314	53,830	71,731
Other Pensions or Superannuation . . . . .	11	Autres pensions ou pensions de retraite . . . . .	139,410	148,640	143,024	156,401
Net Business Income . . . . .	12	Revenu net d'entreprise . . . . .	115,029	117,574	56,177	62,741
Net Professional Income . . . . .	13	Revenu net de profession libérale . . . . .	281,236	294,063	113,361	119,481
Net Commission Income . . . . .	14	Revenu net de commissions . . . . .	18,586	19,207	9,504	10,811
Net Farming Income . . . . .	15	Revenu net d'agriculture . . . . .	4,523	155-	3,064-	4,931
Net Fishing Income . . . . .	16	Revenu net de pêche . . . . .				
Taxable Amount of Dividends . . . . .	17	Montant imposable des dividendes . . . . .	280,027	309,839	157,510	178,121
Bond Interest . . . . .	18	Intérêt obligataire . . . . .	70,473	80,121	62,255	69,931
Bank Interest . . . . .	19	Intérêt bancaire . . . . .	299,800	338,024	253,905	287,211
Mortgage Interest . . . . .	20	Intérêt hypothécaire . . . . .	12,471	13,443	7,702	8,341
Income from Trusts . . . . .	21	Revenu de fiducie . . . . .	13,714	15,191	13,681	15,191
Annuity Income . . . . .	22	Revenu de rentes . . . . .	52,945	58,790	20,234	22,451
Other Canadian Investment Income . . . . .	23	Autres placements au Canada . . . . .	15,589	16,986	9,038	10,571
Foreign Investment Income . . . . .	24	Revenu de placements étrangers . . . . .	18,530	20,357	5,538	6,041
Net Rental Income . . . . .	25	Revenu net de location . . . . .	198-	9,363-	21,499	11,671
Taxable Capital Gains . . . . .	26	Gains en capital imposables . . . . .	75,411	77,517	39,308	42,891
Miscellaneous Income . . . . .	27	Revenus divers . . . . .	205,311	220,130	95,560	114,522
Total Income Assessed . . . . .	28	Revenu total établi . . . . .	8,992,646	9,461,897	6,635,544	7,067,722
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption . . . . .	29	Exemption personnelle de base . . . . .	1,218,082	1,629,766	1,014,440	1,394,088
Age Exemption . . . . .	30	Exemption en raison d'âge . . . . .	39,214	59,947	38,852	60,755
Married or Equivalent Exemption . . . . .	31	Exemption de marié(e) ou l'équivalent . . . . .	152,747	185,871	121,982	153,591
Wholly Dependent Children . . . . .	32	Enfants entièrement à charge . . . . .	106,679	122,234	81,377	96,143
Other Dependents Exemption . . . . .	33	Ex. pour autres personnes à charge . . . . .	2,830	2,936	2,645	2,920
Total Personal Exemptions . . . . .	34	Total des exemptions personnelles . . . . .	1,519,551	2,000,753	1,259,296	1,707,496
Deductions		Déductions				
CPP or QPP Contributions . . . . .	35	Cotisations au RPC ou au RRQ . . . . .	78,185	81,008	61,715	64,257
Unemployment Insurance Premiums . . . . .	36	Primes d'assurance-chômage . . . . .	98,655	102,875	78,764	82,448
Registered Pension Plan Contributions . . . . .	37	Cotisations à un régime enregistré de pensions . . . . .	110,634	111,164	104,651	105,501
Registered Retirement Savings Plan . . . . .	38	Régime enregistré d'épargne-retraite . . . . .	208,706	211,935	140,866	143,479
Registered Home Ownership . . . . .	39	Régime enregistré d'épargne-logement . . . . .	14,554	15,062	15,382	15,936
Interest, Dividends and Capital Gains Deduction . . . . .	40	Déduction pour intérêts, dividendes et gains en capital . . . . .	99,053	118,642	88,819	106,920
Pension Income Deduction . . . . .	41	Déduction relative au revenu de pensions . . . . .	16,652	19,954	17,020	20,840
Union and Professional Dues . . . . .	42	Cotisations syndicales et prof. . . . .	23,626	24,124	23,436	23,965
Education Deduction . . . . .	43	Déduction relative aux études . . . . .	6,011	8,009	5,320	8,202
Tuition Fees . . . . .	44	Frais de scolarité . . . . .	13,089	24,755	10,978	20,048
Child Care Expenses . . . . .	45	Frais de garde d'enfants . . . . .	19,554	22,091	14,303	16,076
Carrying Charges . . . . .	46	Frais financiers . . . . .	69,309	82,212	23,540	28,963
General Expense Allowance . . . . .	47	Déduction générale pour frais . . . . .	133,957	159,320	112,597	134,930
Other Expenses of Employment . . . . .	48	Autres frais découlant d'un emploi . . . . .	49,032	50,696	28,378	29,480
Disability Deduction . . . . .	49	Déduction pour invalidité . . . . .	2,676	4,347	2,125	3,745
Medical Claims . . . . .	50	Frais médicaux . . . . .	9,365	11,061	4,833	6,120
Charitable Donations . . . . .	51	Dons de charité . . . . .	65,964	69,244	45,013	47,534
Eligible Deductions Transferred from Spouse . . . . .	52	Déductions admissibles transférées d'un conjoint à l'autre . . . . .	9,997	12,907	8,759	11,576
Other Deductions . . . . .	53	Autres déductions . . . . .	173,641	206,884	81,145	123,353
Total Deductions (Item 35-53) . . . . .	54	Total des déductions (Postes 35 à 53) . . . . .	1,202,660	1,336,290	867,645	993,370
Forward Averaging Income Deduction . . . . .	55	Déduction relative au revenu étalé . . . . .	94,656	94,656	44,961	44,961
Forward Averaging Withdrawal Amount . . . . .	56	Retrait du montant d'étalement . . . . .	26,819	27,314	14,897	15,062
Taxable Income Assessed . . . . .	57	Revenu imposable établi . . . . .	6,202,590	6,272,133	4,478,534	4,537,237
Net Federal Tax Payable . . . . .	58	Impôt fédéral net à payer . . . . .	1,195,059	1,195,059	816,187	816,187
Net Provincial Tax Payable . . . . .	59	Impôt provincial net à payer . . . . .	536,179	536,179	367,687	367,687
Total Net Tax Payable . . . . .	60	Impôt total net à payer . . . . .	1,731,238	1,731,238	1,183,874	1,183,874
Basic Federal Tax . . . . .	61	Impôt fédéral de base . . . . .	1,230,590	1,233,832	856,253	859,439
Forward Averaging Tax Credit . . . . .	62	Cr. d'impôt pour étalement du revenu . . . . .	13,091	13,334	7,270	7,350
Dividend Tax Credit . . . . .	63	Crédit d'impôt pour dividendes . . . . .	62,442	68,036	35,387	39,399
Child Tax Credit . . . . .	64	Crédit d'impôt pour enfants . . . . .	11,151	29,742	9,732	27,718

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

ALBERTA (Concluded)-ALBERTA (Fin)

Lethbridge		Medicine Hat		Red Deer		Other Areas-Autres endroits		TOTAL		P O S I T I O N N O M B R E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
26,737	26,737	19,426	19,426	24,979	24,979	365,385	365,385	1,001,002	1,001,002	1
	10,662		8,051		9,569		187,979		419,065	2
26,737	37,399	19,426	27,477	24,979	34,548	365,385	553,364	1,001,002	1,420,067	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
481,573	506,189	335,151	353,968	483,949	503,927	7,106,052	7,473,725	20,362,197	21,270,703	4
9,206	11,415	3,031	3,814	10,437	10,965	78,523	82,009	416,699	433,538	5
1,049	1,633	292	418	203	554	18,131	21,120	65,056	75,142	6
5,460	6,656	3,225	3,776	3,937	4,597	82,139	104,951	181,603	223,569	7
11,093	13,741	14,816	17,172	14,973	16,982	217,974	271,406	676,887	820,956	8
8,804	12,569	5,613	8,408	3,218	5,963	71,197	129,502	185,564	300,287	9
9,213	12,463	5,708	7,186	3,769	6,401	71,712	109,152	192,552	274,245	10
14,842	16,176	11,300	12,990	8,584	10,007	91,399	106,902	408,560	451,114	11
7,209	7,857	9,106	9,201	11,599	13,030	198,162	228,618	397,283	439,026	12
12,633	13,494	2,768	2,898	8,968	9,037	105,433	115,005	524,400	553,985	13
939	1,048	536	707	1,508	1,703	10,113	11,230	41,187	44,711	14
14,493	14,977	16,538	16,188	3,067	1,637	331,495	326,620	367,052	354,330	15
						113	424	108	420	16
19,186	22,160	13,548	14,467	12,069	14,137	180,628	221,751	662,968	760,478	17
7,758	9,253	5,263	6,275	3,330	3,887	51,906	60,825	200,985	230,294	18
35,385	39,795	28,184	32,072	20,419	23,207	399,690	476,473	1,037,383	1,196,789	19
1,004	1,076	754	853	1,746	1,987	14,564	17,672	38,243	43,372	20
4,628	5,270	1,047	1,224	1,177	1,301	17,170	19,721	51,416	57,898	21
4,957	5,343	4,151	4,752	1,688	1,881	52,463	59,466	136,437	152,686	22
733	761	566	728	910	989	34,076	38,377	60,912	68,412	23
439	536	53	83	583	602	3,094	3,807	28,236	31,434	24
1,058	912	2,567	2,665	1,704	1,554	16,407	19,993	43,035	27,437	25
7,524	7,747	4,358	4,663	3,948	4,750	94,589	118,448	225,138	256,015	26
9,630	11,078	11,574	13,339	10,626	11,532	133,583	157,435	466,285	528,037	27
668,818	722,147	480,149	517,847	612,413	650,632	9,380,613	10,174,634	26,770,183	28,594,878	28
105,842	147,890	76,927	108,579	98,905	136,626	1,446,561	2,190,473	3,960,757	5,607,420	29
7,358	10,423	4,662	6,984	2,872	5,126	58,483	106,345	151,441	249,580	30
15,785	19,251	12,753	16,445	12,055	14,387	233,862	315,554	549,184	705,099	31
12,314	14,256	6,816	7,707	8,505	9,673	170,719	211,266	386,410	461,278	32
242	247	169	169	171	173	747	1,068	6,804	7,513	33
141,541	192,067	101,327	139,884	122,509	165,985	1,910,372	2,824,705	5,054,597	7,030,891	34
6,174	6,492	4,457	4,686	6,213	6,453	92,396	98,793	249,140	261,690	35
7,663	8,168	5,136	5,450	7,509	7,865	101,465	107,544	299,192	314,350	36
9,564	9,595	6,306	6,486	8,371	8,379	112,853	114,199	352,378	355,324	37
11,757	12,216	9,637	9,883	12,134	12,251	186,278	191,087	569,380	580,850	38
1,037	1,138	964	1,029	703	704	12,812	13,496	45,453	47,365	39
9,350	11,848	7,196	9,050	6,705	8,338	117,920	154,617	329,043	409,415	40
2,570	2,986	1,403	1,792	1,215	1,707	14,885	19,339	53,746	66,618	41
2,426	2,488	1,717	1,781	1,791	1,814	24,695	25,261	77,691	79,433	42
464	680	228	325	438	640	4,604	6,420	17,066	24,276	43
814	2,551	233	430	443	733	7,506	17,298	33,063	65,815	44
1,734	1,865	1,135	1,407	1,636	1,815	18,637	20,394	56,999	63,647	45
1,717	2,086	1,029	1,209	1,990	2,363	21,112	25,539	118,696	142,373	46
10,932	13,445	7,930	9,649	11,119	13,277	152,269	188,500	428,802	519,122	47
2,499	4,184	2,258	2,544	1,387	1,493	22,840	24,292	106,393	112,688	48
246	275	52	57	45	60	2,027	2,788	7,171	11,273	49
746	876	567	782	510	559	7,570	9,487	23,591	28,884	50
7,566	8,107	3,910	4,336	3,624	3,992	77,547	86,449	203,624	219,663	51
1,637	2,129	1,433	2,029	500	1,898	14,345	21,653	36,671	52,192	52
3,563	4,939	4,087	4,997	7,598	10,657	93,035	131,668	363,070	482,498	53
82,459	96,069	59,678	67,924	73,930	84,998	1,084,797	1,258,825	3,371,170	3,837,476	54
4,937	4,937	2,101	2,101	3,226	3,226	36,674	36,674	186,555	186,555	55
1,448	1,502	1,375	1,375	567	598	16,897	18,314	62,003	64,165	56
441,329	449,436	318,417	323,635	413,315	418,548	6,365,659	6,491,775	18,219,844	18,492,765	57
76,582	76,582	55,208	55,208	73,821	73,821	1,123,120	1,123,120	3,339,976	3,339,976	58
35,001	35,001	25,246	25,246	33,281	33,281	517,793	517,793	1,515,188	1,515,188	59
111,583	111,583	80,454	80,454	107,102	107,102	1,640,913	1,640,913	4,855,164	4,855,164	60
81,894	82,357	59,538	59,981	78,127	78,400	1,218,832	1,226,782	3,525,234	3,540,792	61
707	733	673	673	277	292	8,244	8,936	30,262	31,318	62
4,305	4,905	3,060	3,244	2,500	2,897	40,583	48,736	148,277	167,217	63
1,354	3,437	1,068	2,945	1,030	3,301	17,343	67,069	41,679	134,212	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

		BRITISH COLUMBIA-COLOMBIE-BRITANNIQUE			
		Kelowna		Nanaimo	
ITEM	POSTE	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Ret Toute déclara
Number of Taxable Returns .....	1	34,249	34,249	21,621	21,621
Number of Non-Taxable Returns .....	2		12,980		8,248
Total Number of Returns .....	3	34,249	47,229	21,621	30,469
Sources of Income	Sources de revenu	\$	\$	\$	\$
Wages and Salaries .....	4	479,627	496,160	340,031	349,818
Commissions from Employment .....	5	18,447	20,681	12,334	12,612
Other Employment Earnings .....	6	1,514	1,854	1,115	1,212
Family Allowance .....	7	5,206	6,194	3,435	4,444
Unemployment Insurance Benefits .....	8	32,309	37,286	27,150	30,212
Old Age Security Pension .....	9	15,593	23,342	7,340	10,111
CPP or QPP Benefits .....	10	13,520	18,068	8,030	10,414
Other Pensions or Superannuation .....	11	25,361	28,599	19,022	19,919
Net Business Income .....	12	11,078	8,770	7,585	7,717
Net Professional Income .....	13	23,445	23,803	19,347	19,347
Net Commission Income .....	14	1,375	1,766	41	19,347
Net Farming Income .....	15	6,010	5,233	151	19,347
Net Fishing Income .....	16	119	237	2,350	2,114
Taxable Amount of Dividends .....	17	26,354	30,710	5,597	7,434
Bond Interest .....	18	13,586	15,636	6,865	7,904
Bank Interest .....	19	49,593	57,089	19,772	23,225
Mortgage Interest .....	20	3,085	3,484	1,623	1,834
Income from Trusts .....	21	2,156	2,302	753	753
Annuity Income .....	22	7,085	7,550	3,088	3,225
Other Canadian Investment Income .....	23	1,724	1,859	174	174
Foreign Investment Income .....	24	342	419	60	60
Net Rental Income .....	25	4,903	4,350	1,253	1,953
Taxable Capital Gains .....	26	5,452	6,082	3,625	3,722
Miscellaneous Income .....	27	16,383	18,476	10,798	11,544
Total Income Assessed .....	28	764,266	819,473	498,950	526,488
Personal Exemptions	Exemptions personnelles				
Basic Personal Exemption .....	29	135,586	186,983	85,619	120,271
Age Exemption .....	30	12,722	19,351	6,927	9,411
Married or Equivalent Exemption .....	31	19,965	24,480	15,022	18,088
Wholly Dependent Children .....	32	11,608	13,595	7,749	9,344
Other Dependents Exemption .....	33	95	106		
Total Personal Exemptions .....	34	179,977	244,516	115,317	157,124
Deductions	Déductions				
CPP or QPP Contributions .....	35	6,526	6,721	4,354	4,455
Unemployment Insurance Premiums .....	36	7,551	7,842	5,321	5,480
Registered Pension Plan Contributions .....	37	8,834	8,874	7,876	7,896
Registered Retirement Savings Plan .....	38	16,907	17,139	10,685	10,848
Registered Home Ownership .....	39	954	1,025	469	469
Interest, Dividends and Capital Gains Deduction .....	40	14,317	18,357	7,563	9,315
Pension Income Deduction .....	41	3,522	4,582	2,797	3,208
Union and Professional Dues .....	42	2,853	2,939	2,312	2,335
Education Deduction .....	43	588	664	423	533
Tuition Fees .....	44	543	1,039	500	861
Child Care Expenses .....	45	1,268	1,287	820	846
Carrying Charges .....	46	4,815	5,623	3,029	3,153
General Expense Allowance .....	47	12,548	14,383	8,077	9,330
Other Expenses of Employment .....	48	4,376	4,978	3,786	3,916
Disability Deduction .....	49	229	506		312
Medical Claims .....	50	1,214	1,359	1,215	1,307
Charitable Donations .....	51	7,014	7,731	1,980	2,085
Eligible Deductions Transferred from Spouse .....	52	2,222	3,548	1,715	2,400
Other Deductions .....	53	10,587	13,141	5,694	7,396
Total Deductions (Item 35-53) .....	54	106,869	121,738	68,617	76,145
Forward Averaging Income Deduction .....	55	3,392	3,392	539	539
Forward Averaging Withdrawal Amount .....	56	4,233	4,252		
Taxable Income Assessed .....	57	478,260	483,295	314,493	316,964
Net Federal Tax Payable .....	58	79,242	79,242	55,198	55,198
Net Provincial Tax Payable .....	59	39,801	39,801	27,533	27,533
Total Net Tax Payable .....	60	119,043	119,043	82,731	82,731
Basic Federal Tax .....	61	85,862	85,971	59,939	59,970
Forward Averaging Tax Credit .....	62	2,074	2,083		
Dividend Tax Credit .....	63	5,789	6,498	1,267	1,604
Child Tax Credit .....	64	1,678	3,971	973	3,248

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

BRITISH COLUMBIA (Continued)-COLOMBIE-BRITANNIQUE (Suite)

New Westminster		Penticton		Port Alberni		Prince George		Vancouver		P O S T E M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
18,551	18,551	11,566	11,566	10,449	10,449	33,028	33,028	225,670	225,670	1
	5,898		4,486		4,245		10,811		70,171	2
18,551	24,449	11,566	16,052	10,449	14,694	33,028	43,839	225,670	295,841	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
292,171	299,147	140,179	146,335	182,745	188,284	677,060	693,111	3,735,446	3,860,637	4
6,360	6,374	3,651	3,679	300	300	13,752	14,144	109,450	114,083	5
1,680	1,745	630	647	1,883	2,114	4,137	4,390	22,174	23,360	6
1,521	1,927	1,357	1,570	2,135	2,769	7,405	8,887	24,060	29,007	7
15,549	18,021	11,408	13,086	9,853	10,488	37,439	42,577	161,924	184,235	8
9,740	14,448	6,284	9,515	3,232	5,225	2,283	3,065	93,020	132,878	9
8,751	11,373	5,692	7,771	4,302	6,070	4,320	4,895	83,334	102,584	10
21,226	22,846	12,998	13,660	6,029	7,065	6,537	6,653	157,193	166,895	11
2,724	2,255	2,132	2,756	5,826	4,081	15,375	14,906	38,706	21,173	12
18,310	18,410	7,093	7,143	2,051	2,051	22,630	22,886	360,686	368,584	13
763	766	2,256	2,256	69	665	785	800	9,910	11,306	14
156-	185-	1,192	799	1,193	1,193	2,064-	2,349-	493-	1,088-	15
115	170			21	231	134	135	6,854	6,719	16
10,835	12,217	6,599	7,761	5,113	5,254	7,175	8,603	250,464	277,524	17
8,834	9,445	6,836	7,483	3,027	3,481	3,731	4,203	117,075	130,476	18
28,191	31,689	16,438	19,254	11,607	12,769	18,254	20,166	353,781	394,335	19
719	756	2,119	2,232	663	663	864	913	20,742	21,997	20
728	788	229	237	36	122	62	198	19,925	23,052	21
1,440	1,585	3,069	3,293	740	740	2,293	2,417	38,885	42,838	22
653	656	12	12	82	138	710	716	13,499	13,912	23
215	247	123	124	14	24	205	248	16,564	18,534	24
771	703	419	1,057	745	767	2,276-	2,579-	39,654	25,785	25
2,531	2,608	1,698	1,864	684	615	1,744	2,050	76,112	82,641	26
6,730	7,280	3,473	4,029	7,273	7,650	10,707	11,666	119,925	130,254	27
440,401	465,270	235,887	256,563	249,623	262,759	833,260	862,701	5,868,887	6,181,719	28
73,368	96,718	45,801	63,558	41,378	58,188	130,790	173,588	891,218	1,166,931	29
7,844	11,988	5,029	7,527	2,540	4,129	2,149	2,782	76,862	112,849	30
7,900	9,044	6,556	7,948	9,421	11,756	25,374	30,209	89,401	112,340	31
3,235	3,619	2,668	2,913	5,089	6,065	14,665	17,014	55,756	65,210	32
33	33					193	193	4,091	4,101	33
92,381	121,402	60,054	81,946	58,427	80,139	173,171	223,785	1,117,328	1,461,432	34
3,717	3,778	1,981	2,045	2,180	2,220	8,105	8,273	47,189	48,473	35
4,792	4,915	2,248	2,360	2,622	2,680	9,678	9,934	57,209	59,156	36
6,175	6,182	2,724	2,729	1,827	1,827	13,951	13,993	72,671	73,145	37
10,410	10,501	6,146	6,209	5,005	5,025	15,936	16,084	156,344	159,014	38
839	840	429	429	80	80	1,451	1,522	17,389	18,259	39
7,404	8,958	5,233	6,431	3,885	4,739	7,801	8,994	100,500	122,141	40
2,834	3,434	1,685	1,959	1,043	1,440	1,181	1,229	23,250	26,629	41
2,241	2,256	797	804	1,282	1,331	3,990	4,056	22,544	23,025	42
229	260	109	135	158	171	260	395	5,397	7,020	43
796	984	238	405	141	252	635	891	11,123	20,448	44
681	701	470	740	206	332	2,229	2,502	12,954	14,416	45
2,191	2,406	539	629	444	634	2,882	3,067	61,480	74,276	46
6,993	7,874	3,961	4,717	4,119	4,619	14,922	16,667	87,402	100,327	47
1,238	1,244	1,452	1,474	456	456	4,657	4,786	22,074	24,259	48
342	558	154	310			422	451	1,907	2,334	49
1,035	1,296	840	1,202	154	170	1,779	1,848	13,570	18,945	50
2,545	2,689	1,224	1,291	1,401	1,436	4,895	4,946	43,701	45,521	51
1,256	1,678	854	1,544	414	423	708	962	11,070	13,778	52
4,374	4,626	2,690	3,160	1,418	1,490	9,050	11,902	108,159	139,871	53
60,091	65,180	33,775	38,573	26,836	29,326	104,532	112,504	875,932	991,036	54
1,592	1,592	496	496	3,225	3,225	5,001	5,001	76,382	76,382	55
431	431	104	104			1,568	1,568	9,339	9,403	56
286,767	288,670	141,665	143,372	161,145	161,406	552,124	554,031	3,808,578	3,839,030	57
50,119	50,119	22,256	22,256	28,431	28,431	101,272	101,272	703,086	703,086	58
24,969	24,969	11,406	11,406	14,212	14,212	49,951	49,951	350,214	350,214	59
75,088	75,088	33,662	33,662	42,642	42,642	151,223	151,223	1,053,300	1,053,300	60
53,658	53,699	24,710	24,745	29,830	29,844	106,775	106,824	727,694	728,144	61
211	211	51	51			768	768	4,606	4,638	62
2,456	2,697	1,496	1,683	951	955	1,612	1,874	55,636	60,164	63
461	1,315	776	1,661	309	1,666	1,408	5,051	8,490	19,485	64

TABLE 5 (CONTINUED)

## ALL RETURNS BY CITY OR PLACE OF RESIDENCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

			BRITISH COLUMBIA-COLOMBIE-BRITANNIQUE			
			Victoria		Other Areas-Autres endroits	
ITEM	POSTE		Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	Retu Toutes déclarations
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	111,428	111,428	840,122	840,122
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..		29,197		283,92
Total Number of Returns .....	3	Nombre total de déclarations .....	111,428	140,625	840,122	1,124,04
Sources of Income		Sources de revenu				
Wages and Salaries .....	4	Salaires et traitements .....	\$ 1,627,365	\$ 1,666,942	\$ 15,422,391	\$ 15,798,24
Commissions from Employment .....	5	Commissions d'emploi .....	37,395	38,819	323,621	340,53
Other Employment Earnings .....	6	Autres revenus d'emploi .....	9,922	11,216	74,339	79,28
Family Allowance .....	7	Allocations familiales .....	13,183	15,360	151,757	176,62
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	83,213	91,456	744,243	823,87
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	60,167	75,530	229,065	346,64
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	52,599	60,442	238,140	314,11
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	179,346	186,848	548,673	590,69
Net Business Income .....	12	Revenu net d'entreprise .....	33,908	32,865	271,306	227,25
Net Professional Income .....	13	Revenu net de profession libérale .....	100,111	102,005	541,568	563,66
Net Commission Income .....	14	Revenu net de commissions .....	6,571	6,792	26,291	28,05
Net Farming Income .....	15	Revenu net d'agriculture .....	140	150	29,097	6,77
Net Fishing Income .....	16	Revenu net de pêche .....	1,145	1,098	47,082	49,67
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	98,644	116,077	378,530	442,55
Bond Interest .....	18	Intérêt obligataire .....	55,214	60,944	220,044	247,57
Bank Interest .....	19	Intérêt bancaire .....	169,783	184,733	746,853	857,93
Mortgage Interest .....	20	Intérêt hypothécaire .....	11,549	12,814	60,127	66,37
Income from Trusts .....	21	Revenu de fiducie .....	6,429	7,796	19,571	22,39
Annuity Income .....	22	Revenu de rentes .....	18,576	19,586	72,653	81,02
Other Canadian Investment Income .....	23	Autres placements au Canada .....	3,145	3,367	20,723	22,82
Foreign Investment Income .....	24	Revenu de placements étrangers .....	6,185	6,587	19,931	22,09
Net Rental Income .....	25	Revenu net de location .....	14,974	9,754	1,405	7,83
Taxable Capital Gains .....	26	Gains en capital imposables .....	27,212	29,470	119,883	130,48
Miscellaneous Income .....	27	Revenus divers .....	47,372	53,421	394,391	431,42
Total Income Assessed .....	28	Revenu total établi .....	2,663,870	2,793,770	20,701,683	21,662,11
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	440,999	556,534	3,324,847	4,447,662
Age Exemption .....	30	Exemption en raison d'âge .....	49,635	62,384	189,188	290,684
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	50,821	58,540	564,230	652,956
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	30,143	33,210	329,522	370,722
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	279	279	4,144	4,518
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	571,876	710,948	4,411,930	5,766,542
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	21,678	22,096	189,872	193,629
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	26,568	27,192	229,641	236,100
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	54,443	54,569	300,096	301,155
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite ..	57,976	58,722	439,910	445,981
Registered Home Ownership Interest, Dividends and Capital Gains Deduction .....	39	Régime enregistré d'épargne-logement et gains en capital .....	4,496	4,698	32,019	34,019
Pension Income Deduction .....	40	Déduction relative au revenu de pensions .....	47,848	56,729	282,086	342,956
Union and Professional Dues .....	41	Cotisations syndicales et prof. .....	20,496	22,986	71,868	85,778
Education Deduction .....	42	Déduction relative aux études .....	11,142	11,290	96,908	98,416
Tuition Fees .....	43	Frais de scolarité .....	1,820	2,060	11,528	13,606
Child Care Expenses .....	44	Frais de garde d'enfants .....	3,742	6,670	27,271	44,913
Carrying Charges .....	45	Frais financiers .....	3,828	4,439	45,237	47,076
General Expense Allowance .....	46	Déduction générale pour frais .....	15,250	18,216	96,982	113,190
Other Expenses of Employment .....	47	Autres frais découlant d'un emploi .....	39,626	44,152	340,148	382,010
Disability Deduction .....	48	Déduction pour invalidité .....	6,691	8,142	83,219	90,813
Medical Claims .....	49	Frais médicaux .....	1,649	3,060	7,968	9,890
Charitable Donations .....	50	Dons de charité .....	6,833	9,230	29,230	36,287
Eligible Deductions Transferred from Spouse .....	51	Déductions admissibles transférées d'un conjoint à l'autre .....	19,340	20,264	132,197	139,222
Other Deductions .....	52	Autres déductions .....	8,450	9,512	49,237	61,865
Total Deductions (Item 35-53) .....	53	Total des déductions (Postes 35 à 53) .....	32,794	39,965	241,782	322,317
Forward Averaging Income Deduction .....	54	Déduction relative au revenu étalé .....	384,673	423,993	2,707,199	2,999,222
Forward Averaging Withdrawal Amount .....	55	Retrait du montant d'étalement .....	14,850	14,850	102,425	102,425
Taxable Income Assessed .....	56	Revenu imposable établi .....	5,079	5,079	20,390	20,796
Net Federal Tax Payable .....	57	Impôt fédéral net à payer .....	1,697,548	1,718,446	13,500,503	13,580,938
Net Provincial Tax Payable .....	58	Impôt provincial net à payer .....	287,122	287,122	2,390,097	2,390,097
Total Net Tax Payable .....	59	Impôt total net à payer .....	143,398	143,398	1,187,191	1,187,191
Basic Federal Tax .....	60	Impôt fédéral de base .....	430,519	430,519	3,577,288	3,577,288
Forward Averaging Tax Credit .....	61	Cr. d'impôt pour étalement du revenu .....	307,323	307,481	2,548,383	2,550,088
Dividend Tax Credit .....	62	Crédit d'impôt pour dividendes .....	2,491	2,491	9,983	10,185
Child Tax Credit .....	63	Crédit d'impôt pour enfants .....	22,272	25,264	84,755	95,767
	64		2,916	8,641	35,517	104,266

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON LA VILLE OU LE LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

C. (concluded)-C.-B. (Fin)		YUKON		NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST		OUTSIDE CANADA HORS DU CANADA		GRAND TOTAL TOTAL GLOBAL		P O S T E M E
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
1,306,684	1,306,684	11,109	11,109	19,533	19,533	25,891	25,891	10,650,238	10,650,238	1
	430,526		3,079		7,528		11,997		4,901,943	2
1,306,684	1,737,210	11,109	14,188	19,533	27,061	25,891	37,888	10,650,238	15,552,181	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2,897,015	23,498,736	220,940	227,487	472,742	482,471	518,627	543,443	194,509,084	203,282,030	4
525,310	551,284	952	1,166	948	1,021	4,058	4,179	3,999,221	4,168,501	5
117,395	125,903	797	867	855	1,442	3,741	4,128	670,252	804,251	6
210,057	246,797	2,064	2,561	5,192	6,732	3,276	3,668	1,891,671	2,334,922	7
1,123,090	1,251,294	13,913	14,826	13,549	14,507	4,645	6,285	7,632,250	9,240,831	8
426,723	620,803	996	1,229	515	2,193	2,129	3,165	2,599,696	4,500,153	9
418,687	535,764	1,562	1,767	933	1,438	2,560	3,957	2,977,485	4,488,678	10
976,386	1,043,217	2,850	2,911	1,072	1,272	9,314	11,988	6,160,428	6,894,411	11
388,640	321,831	4,116	3,672	3,184	3,001	41,791	40,617	3,683,197	4,019,191	12
1,095,241	1,127,896	5,481	5,642	6,307	6,395	21,148	22,404	6,874,238	7,128,694	13
47,979	52,365	76	81	119	135	406	554	545,507	602,605	14
34,786	10,363	106	186	97	98	1,217	489	1,788,814	2,024,237	15
57,821	59,910	37	35	12	19		133	302,815	318,883	16
789,311	908,140	4,674	5,257	2,433	2,578	6,049	7,065	6,187,436	7,146,677	17
435,211	487,153	1,568	1,648	1,656	1,806	3,267	3,699	3,263,623	3,748,603	18
1,414,273	1,601,219	5,530	5,884	6,811	7,139	11,438	13,002	10,480,985	12,288,435	19
101,492	111,090	160	166	177	183	674	793	751,180	844,712	20
49,887	57,490	334	336	186	192	407	727	487,797	549,456	21
147,829	162,285	243	264	186	186	1,373	1,460	962,136	1,051,342	22
40,722	43,656	56	59	100	101	304	482	241,729	269,825	23
43,639	48,340	166	173	173	173	4,740	5,105	300,596	331,007	24
59,341	30,037	169	169	781	861	96	334	717,587	710,577	25
238,941	259,528	738	810	835	876	18,651	23,557	1,774,672	1,981,669	26
617,053	675,748	4,603	4,936	5,949	6,426	29,979	34,703	4,277,964	4,946,601	27
2,256,828	33,830,851	271,917	281,759	523,028	539,287	689,923	735,268	263,080,363	283,676,292	28
5,169,607	6,870,432	43,970	56,152	77,305	107,111	69,764	98,377	42,113,839	61,450,751	29
352,895	521,114	870	1,079	422	1,791	1,999	3,295	2,142,953	3,747,048	30
788,689	925,362	5,750	7,060	11,407	13,489	17,868	22,126	6,656,972	8,470,272	31
460,434	521,695	3,833	4,485	10,182	12,706	8,413	10,419	4,209,502	4,953,311	32
8,835	9,230			106	106	103	103	71,297	75,821	33
6,780,461	8,847,834	54,430	68,783	99,422	135,204	98,147	134,320	55,194,561	78,697,202	34
285,602	291,691	2,626	2,670	4,995	5,053	4,801	4,974	2,475,466	2,585,584	35
345,629	355,660	3,167	3,293	6,551	6,741	5,908	6,222	3,110,105	3,264,150	36
468,598	470,370	5,939	5,954	13,068	13,137	12,920	13,163	4,213,610	4,249,912	37
719,319	729,523	4,404	4,504	9,492	9,536	8,724	8,950	5,635,821	5,791,294	38
58,126	61,341	651	676	1,957	2,033	1,440	1,497	483,657	518,465	39
476,638	578,621	2,681	2,916	3,595	3,871	5,376	6,255	3,644,256	4,627,464	40
128,676	151,244	375	394	180	210	994	1,457	808,288	1,041,613	41
144,070	146,452	931	940	2,193	2,209	1,020	1,068	1,031,528	1,058,331	42
20,513	24,844	134	158	172	182	419	600	209,687	283,738	43
44,989	76,463	373	479	626	679	2,302	4,096	286,105	644,984	44
67,694	72,340	754	813	1,833	1,852	639	686	669,023	746,269	45
187,614	221,194	672	733	1,255	1,267	2,104	2,574	970,904	1,157,485	46
517,796	584,080	4,898	5,584	9,417	10,910	9,599	11,142	4,471,292	5,395,532	47
127,949	140,068	147	173	196	208	1,052	1,101	1,026,762	1,101,284	48
12,671	17,422	65	67	45	99	47	243	89,110	146,732	49
55,872	71,642	132	152	329	379	1,297	1,490	351,022	486,306	50
214,297	225,185	1,349	1,364	2,118	2,164	2,895	3,108	1,696,424	1,826,887	51
75,925	95,709	218	235	139	248	561	856	499,097	699,823	52
416,548	543,868	3,247	4,947	4,235	4,515	18,554	38,812	2,934,260	3,957,198	53
4,368,524	4,857,716	32,763	36,052	62,395	65,295	80,652	108,293	34,606,417	39,583,049	54
207,901	207,901	2,537	2,537	1,655	1,655	244	244	1,400,114	1,400,114	55
41,168	41,664			238	238	412	412	256,658	266,546	56
0,941,083	21,086,150	182,246	182,821	359,794	359,951	511,289	516,875	172,135,949	174,824,392	57
3,716,823	3,716,823	33,092	33,092	68,546	68,546	118,232	118,232	30,150,540	30,150,540	58
1,848,674	1,848,674	15,874	15,874	31,015	31,015	32,079	32,079	12,466,924	12,466,924	59
5,565,497	5,565,497	48,966	48,966	99,562	99,562	150,311	150,311	42,617,467	42,617,467	60
3,944,173	3,946,765	34,441	34,443	71,658	71,660	111,799	112,472	32,240,006	32,391,689	61
20,196	20,442			116	116	211	211	125,308	129,979	62
176,233	196,504	1,055	1,166	550	579	1,371	1,540	1,384,823	1,558,111	63
52,528	149,304	845	1,573	1,326	4,688	219	1,179	446,291	1,494,307	64

TABLE 6

## ALL RETURNS BY MARITAL STATUS AND NUMBER OF DEPENDANTS

1984 TAXATION YEAR (All money figures in thousands of dollars)

				SINGLE TAXFILERS — CONTRIBUABLES			
				With no dependants Sans personnes à charge		With one or more dependants Comptant une ou plusieurs personnes à charge	
	ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	2,261,877		41,467	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	1,366,104		71,655	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	3,627,981		113,122	
Sources of Income .....		Sources de revenu .....			\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	3,164,547	37,167,197	61,319	763,821
Commissions from Employment .....	5	Commissions d'emploi .....	5	82,218	473,580	1,292	13,308
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	137,217	138,281	4,060	5,840
Family Allowance .....	7	Allocations familiales .....	7	112,436	38,219	102,659	55,737
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	880,973	2,552,733	28,248	89,532
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	111,108	342,483	262	82
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	149,515	309,186	934	1,597
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	90,886	574,601	353	2,322
Net Business Income .....	12	Revenu net d'entreprise .....	12	106,677	455,363	2,103	9,200
Net Professional Income .....	13	Revenu net de profession libérale .....	13	41,905	578,280	595	21,411
Net Commission Income .....	14	Revenu net de commissions .....	14	17,014	57,851	362	999
Net Farming Income .....	15	Revenu net d'agriculture .....	15	54,839	241,204	652	2,787
Net Fishing Income .....	16	Revenu net de pêche .....	16	12,579	60,623	277	1,340
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	149,583	600,707	1,732	2,088
Bond Interest .....	18	Intérêt obligataire .....	18	413,123	533,527	3,523	3,240
Bank Interest .....	19	Intérêt bancaire .....	19	1,079,809	1,604,319	11,277	9,470
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	15,764	50,285	130	141
Income from Trusts .....	21	Revenu de fiducie .....	21	42,036	107,344	252	263
Annuity Income .....	22	Revenu de rentes .....	22	26,440	63,541	38	60
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	39,140	23,167	281	263
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	19,897	34,179	99	1,911
Net Rental Income .....	25	Revenu net de location .....	25	74,606	13,589	1,864	2,480
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	150,780	142,948	766	823
Miscellaneous Income .....	27	Revenus divers .....	27	356,105	644,253	11,146	22,960
Total Income Assessed .....	28	Revenu total établi .....	28	3,551,019	46,807,460	112,247	1,007,576
Personal Exemptions .....		Exemptions personnelles .....					
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	3,625,230	14,334,552	113,122	447,955
Age Exemption .....	30	Exemption en raison d'âge .....	30	114,105	282,966	263	652
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	105,264	355,946	37,341	128,942
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32			106,254	106,931
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33			7,435	10,221
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	3,625,230	14,973,464	113,122	694,702
Deductions .....		Déductions .....					
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	2,799,902	497,245	52,929	10,125
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	3,061,631	705,233	59,103	14,274
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	579,846	578,078	10,620	10,290
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	390,722	702,591	4,882	8,143
Registered Home Ownership Interest, Dividends and Capital Gains .....	39	Régime enregistré d'épargne-logement ..	39	230,990	210,407	2,353	2,064
Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	1,226,469	677,567	13,304	6,144
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	90,373	83,954	317	301
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	955,854	192,303	21,195	4,186
Education Deduction .....	43	Déduction relative aux études .....	43	324,522	100,110	3,408	1,116
Tuition Fees .....	44	Frais de scolarité .....	44	597,815	425,971	4,413	2,070
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	22,101	26,938	6,344	8,046
Carrying Charges .....	46	Frais financiers .....	46	225,912	74,079	2,786	1,358
General Expense Allowance .....	47	Déduction générale pour frais .....	47	3,148,956	1,470,333	60,034	27,332
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	51,141	131,916	1,559	4,548
Disability Deduction .....	49	Déduction pour invalidité .....	49	7,175	17,793	80	193
Medical Claims .....	50	Frais médicaux .....	50	77,573	71,241	1,117	575
Charitable Donations .....	51	Dons de charité .....	51	587,572	196,597	7,976	1,546
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52				
Other Deductions .....	53	Autres déductions .....	53	183,058	437,983	5,702	20,581
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	3,456,087	6,600,340	65,404	122,892
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	2,481	80,031	38	1,550
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	1,445	12,640	37	378
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	2,646,915	27,455,029	48,567	478,839
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	2,203,457	4,314,698	39,897	77,200
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	1,564,597	1,673,749	28,581	28,445
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	2,261,877	5,988,447	41,467	105,645
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	2,636,486	4,772,927	48,556	85,139
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	1,446	6,319	37	184
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	135,821	127,247	1,532	464
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	126,234	56,952	82,270	48,958

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TABLEAU 6

## TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL ET LE NOMBRE DE PERSONNES À CHARGE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

CÉLIBATAIRES		MARRIED TAXFILERS — CONTRIBUABLES MARIÉS						P O S I T I O N
Total		With no dependants Sans personnes à charge		With one or more dependants Comptant une ou plusieurs personnes à charge		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
2,303,344		3,828,352		2,598,033		6,426,385		1
1,437,759		2,205,667		297,196		2,502,863		2
3,741,103		6,034,019		2,895,229		8,929,248		3
	\$		\$		\$		\$	
3,225,866	37,931,024	3,881,395	64,239,937	2,548,537	69,439,245	6,429,932	133,679,181	4
83,510	486,964	116,729	1,385,343	92,179	1,695,423	208,908	3,080,766	5
141,277	144,130	130,315	299,565	90,797	212,482	221,112	512,047	6
215,095	93,975	143,600	68,568	2,669,037	1,761,904	2,812,637	1,830,472	7
909,221	2,642,267	1,059,106	3,164,282	557,443	1,915,544	1,616,549	5,079,826	8
111,370	343,306	773,769	2,361,907	20,514	59,876	794,283	2,421,783	9
150,449	310,780	749,461	2,282,388	42,889	155,009	792,350	2,437,397	10
91,239	576,927	560,714	4,084,973	53,264	441,032	613,978	4,526,005	11
108,780	464,563	365,608	1,473,273	247,395	1,602,370	613,003	3,075,643	12
42,500	599,695	97,348	1,927,829	86,947	3,866,890	184,295	5,794,719	13
17,376	58,850	45,532	238,414	25,661	217,332	71,193	455,747	14
55,491	243,986	179,723	761,411	153,750	886,394	333,473	1,647,805	15
12,856	61,965	14,064	65,885	18,022	156,947	32,086	222,831	16
151,315	602,789	487,309	3,421,664	248,200	1,753,855	735,509	5,175,519	17
416,646	536,767	1,090,106	1,879,639	388,812	338,582	1,478,918	2,218,221	18
1,091,086	1,613,788	2,973,939	5,849,734	1,264,288	1,262,403	4,238,227	7,112,137	19
15,896	50,428	126,615	477,193	31,457	94,294	158,072	571,488	20
42,288	107,606	75,685	127,360	40,492	50,837	116,177	178,197	21
26,478	63,611	160,962	602,795	21,784	128,964	182,746	731,758	22
39,421	23,429	155,269	127,597	69,193	57,576	224,462	185,172	23
19,996	36,093	77,583	173,358	30,852	51,082	108,435	224,440	24
76,470	11,108	348,068	465,014	235,814	38,976	583,882	503,989	25
151,546	143,770	502,574	923,562	212,582	454,641	715,156	1,378,203	26
367,251	667,213	690,077	1,750,623	464,358	1,077,977	1,154,435	2,828,600	27
3,663,266	47,815,036	5,484,655	98,152,315	2,893,936	87,719,632	8,378,591	185,871,946	28
3,738,352	14,782,507	6,024,914	23,826,217	2,895,229	11,446,508	8,920,143	35,272,725	29
114,368	283,618	793,538	1,967,419	21,874	54,027	815,412	2,021,447	30
142,605	484,889	820,632	2,181,338	1,343,610	4,006,410	2,164,242	6,187,748	31
106,254	106,931			2,883,268	4,240,494	2,883,268	4,240,494	32
7,435	10,221			36,435	57,453	36,435	57,453	33
3,738,352	15,668,166	6,024,914	27,974,975	2,895,229	19,804,892	8,920,143	47,779,867	34
2,852,831	507,370	3,689,946	841,284	2,718,919	834,876	6,408,865	1,676,159	35
3,120,734	719,507	3,371,128	1,021,457	2,407,017	991,608	5,778,145	2,013,065	36
590,466	588,368	1,180,652	1,356,428	1,113,213	1,607,878	2,293,865	2,964,306	37
395,604	710,734	1,084,945	2,537,396	743,331	1,627,819	1,828,276	4,165,215	38
233,343	212,471	201,537	189,335	67,277	62,153	268,814	251,487	39
1,239,773	683,711	3,179,367	2,167,361	1,431,396	771,591	4,610,763	2,938,951	40
90,690	84,255	589,740	562,933	48,967	46,947	638,707	609,880	41
977,049	196,489	1,450,968	321,819	1,279,795	367,438	2,730,763	689,257	42
327,930	101,226	87,764	27,627	280,155	114,739	367,919	142,366	43
602,228	428,041	221,917	99,219	110,779	41,511	332,696	140,730	44
28,445	34,983	290,960	441,741	77,053	116,962	368,013	558,703	45
228,698	75,437	787,245	492,967	452,735	413,042	1,239,980	906,009	46
3,208,990	1,497,665	3,848,483	1,804,207	2,530,450	1,246,906	6,378,933	3,051,113	47
52,700	136,463	104,497	387,498	115,845	405,458	220,342	792,956	48
7,253	17,986	19,582	48,136	12,843	32,217	32,425	80,353	49
78,690	71,816	226,624	164,604	117,065	88,238	343,689	252,842	50
595,548	198,143	1,446,352	672,865	1,180,576	649,642	2,626,928	1,322,507	51
		355,523	543,267	169,315	106,923	524,838	650,190	52
188,760	458,564	321,188	1,269,760	248,592	1,126,158	569,780	2,395,918	53
3,521,491	6,723,232	5,244,502	14,949,903	2,834,790	10,652,105	8,079,292	25,602,008	54
2,519	81,581	10,638	575,978	13,027	562,666	23,665	1,138,644	55
1,482	13,018	8,755	129,393	5,316	88,622	14,071	218,015	56
2,695,482	27,933,868	4,383,800	59,938,743	2,728,671	57,506,831	7,112,471	117,445,573	57
2,243,354	4,391,898	3,695,697	10,067,977	2,538,499	10,732,234	6,234,196	20,800,211	58
1,593,178	1,702,194	2,953,735	4,304,627	1,944,563	4,427,223	4,898,298	8,731,849	59
2,303,344	6,094,092	3,828,350	14,372,605	2,598,033	15,159,457	6,426,383	29,532,062	60
2,685,042	4,858,065	4,347,477	10,870,226	2,722,369	11,341,481	7,069,846	22,211,707	61
1,483	6,504	8,771	64,522	5,316	42,141	14,087	106,663	62
137,353	127,711	453,491	747,083	239,762	385,357	693,253	1,132,440	63
208,504	105,910	1,479,055	882,985	268,285	159,312	1,747,340	1,042,297	64

TABLE 6 (CONTINUED)

## ALL RETURNS BY MARITAL STATUS AND NUMBER OF DEPENDANTS

1984 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	WIDOWED, DIVORCED, SEPARATED — VEUF (VEUVE),			
		With no dependants Sans personnes à charge		With one or more dependants Comptant une ou plusieurs personnes à charge	
		Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	1,078,241	166,497
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	496,088	139,451
Total Number of Returns .....	3	Nombre total de déclarations .....	3	1,574,329	305,948
Sources of Income		Sources de revenu			
Wages and Salaries .....	4	Salaires et traitements .....	4	862,760	\$ 15,679,138
Commissions from Employment .....	5	Commissions d'emploi .....	5	31,173	375,438
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	38,608	5,171
Family Allowance .....	7	Allocations familiales .....	7	229,776	73,962
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	240,989	13,868
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	467,206	289,385
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	516,302	57,442
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	279,660	3,002
Net Business Income .....	12	Revenu net d'entreprise .....	12	66,177	31,716
Net Professional Income .....	13	Revenu net de profession libérale .....	13	21,614	87,3
Net Commission Income .....	14	Revenu net de commissions .....	14	8,588	31,3
Net Farming Income .....	15	Revenu net d'agriculture .....	15	27,070	42,8
Net Fishing Income .....	16	Revenu net de pêche .....	16	2,093	73,2
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	154,683	7,4
Bond Interest .....	18	Intérêt obligataire .....	18	319,194	24,2
Bank Interest .....	19	Intérêt bancaire .....	19	842,983	3,0
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	41,410	69,6
Income from Trusts .....	21	Revenu de fiducie .....	21	42,083	28,4
Annuity Income .....	22	Revenu de rentes .....	22	66,099	121,0
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	44,954	6,7
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	21,847	6,5
Net Rental Income .....	25	Revenu net de location .....	25	112,386	10,0
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	168,697	1,7
Miscellaneous Income .....	27	Revenus divers .....	27	255,110	3,8
Total Income Assessed .....	28	Revenu total établi .....	28	1,528,513	4,6
Personal Exemptions		Exemptions personnelles			
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	1,573,619	390,4
Age Exemption .....	30	Exemption en raison d'âge .....	30	476,955	4,772,3
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	251,706	1,210,1
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32		7,86
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33		668,50
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	1,573,619	355,4
Deductions		Déductions			
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	817,410	2,922
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	788,916	305,948
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	294,572	1,210,1
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	230,274	3,170
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement .....	39	23,809	196,823
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	883,804	668,50
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	292,251	303,890
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	354,863	2,922
Education Deduction .....	43	Déduction relative aux études .....	43	38,990	305,948
Tuition Fees .....	44	Frais de scolarité .....	44	53,341	6,503
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	40,290	79,052
Carrying Charges .....	46	Frais financiers .....	46	293,581	8,804
General Expense Allowance .....	47	Déduction générale pour frais .....	47	853,886	5,542
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	29,618	41,302
Disability Deduction .....	49	Déduction pour invalidité .....	49	13,858	64,936
Medical Claims .....	50	Frais médicaux .....	50	70,754	124,391
Charitable Donations .....	51	Dons de charité .....	51	468,558	22,445
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	9,219	203,339
Other Deductions .....	53	Autres déductions .....	53	206,786	95,643
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	1,418,245	4,707
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	3,282	14,650
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	2,183	818
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	1,238,296	11,118
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	1,053,207	54,060
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	808,999	187,363
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	1,078,241	2,395,482
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	1,226,118	162,926
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	2,187	124,404
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	146,160	166,497
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	201,944	566,411

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.





TABLE 6 (CONTINUED)

## ALL RETURNS BY MARITAL STATUS AND NUMBER OF DEPENDANTS

1984 TAXATION YEAR (All money figures in thousands of dollars)

				GRAND TOTAL — TOTAL			
				With no dependants Sans personnes à charge		With one or more dependants Comptant une ou plusieurs personnes à charge	
ITEM	POSTE	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	7,690,193		2,960,045	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2	4,371,854		530,089	
Total Number of Returns .....	3	Nombre total de déclarations .....	3	12,062,047		3,490,134	
Sources of Income	Sources de revenu		\$		\$		
Wages and Salaries .....	4	Salaires et traitements .....	4	8,484,030	125,561,918	2,969,248	77,720,111
Commissions from Employment .....	5	Commissions d'emploi .....	5	244,188	2,342,822	103,217	1,825,671
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	331,087	549,858	115,254	254,391
Family Allowance .....	7	Allocations familiales .....	7	507,993	201,365	3,222,288	2,133,551
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	2,336,445	6,957,918	674,743	2,282,911
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	1,447,508	4,426,458	25,002	73,691
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	1,517,377	4,234,339	78,934	254,341
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	999,772	6,388,522	63,894	505,881
Net Business Income .....	12	Revenu net d'entreprise .....	12	568,069	2,312,515	271,024	1,706,671
Net Professional Income .....	13	Revenu net de profession libérale .....	13	169,740	3,086,530	94,053	4,042,161
Net Commission Income .....	14	Revenu net de commissions .....	14	76,369	369,985	28,715	232,621
Net Farming Income .....	15	Revenu net d'agriculture .....	15	273,562	1,093,957	162,138	930,281
Net Fishing Income .....	16	Revenu net de pêche .....	16	31,214	149,235	19,678	169,641
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	839,948	5,286,304	271,710	1,860,371
Bond Interest .....	18	Intérêt obligataire .....	18	1,949,093	3,361,481	441,124	387,121
Bank Interest .....	19	Intérêt bancaire .....	19	5,225,306	10,842,653	1,416,464	1,445,781
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	193,989	738,757	34,998	105,951
Income from Trusts .....	21	Revenu de fiducie .....	21	170,420	486,570	44,965	62,881
Annuity Income .....	22	Revenu de rentes .....	22	268,863	907,942	25,541	143,400
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	253,177	208,252	75,288	61,573
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	125,440	273,587	33,848	57,420
Net Rental Income .....	25	Revenu net de location .....	25	566,320	665,368	263,690	45,209
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	869,400	1,486,488	232,707	495,181
Miscellaneous Income .....	27	Revenus divers .....	27	1,396,690	3,392,828	603,603	1,553,773
Total Income Assessed .....	28	Revenu total établi .....	28	11,326,797	185,325,650	3,487,278	98,350,642
Personal Exemptions	Exemptions personnelles						
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	12,047,841	47,650,130	3,490,134	13,800,621
Age Exemption .....	30	Exemption en raison d'âge .....	30	1,484,759	3,681,159	26,657	65,889
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	1,221,210	3,465,457	1,645,054	5,004,815
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32			3,468,121	4,953,311
Other Dependents Exemption .....	33	Ex. pour autres personnes à charge .....	33			49,453	75,821
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	12,047,841	54,796,745	3,490,134	23,900,457
Deductions	Déductions						
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	7,832,977	1,649,614	3,122,695	935,969
Unemployment Insurance Premiums ..	36	Primes d'assurance-chômage .....	36	7,758,213	2,137,429	2,809,730	1,126,720
Registered Pension Plan Contributions ..	37	Cotisations à un régime enregistré de pensions .....	37	2,215,385	2,459,115	1,255,896	1,790,797
Registered Retirement Savings Plan ..	38	Régime enregistré d'épargne-retraite ..	38	1,822,193	4,012,492	822,887	1,778,802
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	485,810	448,739	75,454	69,726
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	5,648,639	3,762,253	1,607,869	865,210
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	1,041,997	984,966	59,169	56,648
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	2,972,819	645,070	1,460,824	413,261
Education Deduction .....	43	Déduction relative aux études .....	43	487,430	152,086	320,739	131,651
Tuition Fees .....	44	Frais de scolarité .....	44	942,797	592,465	137,235	52,519
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	370,426	545,956	131,336	200,313
Carrying Charges .....	46	Frais financiers .....	46	1,385,260	718,537	503,183	438,948
General Expense Allowance .....	47	Déduction générale pour frais .....	47	8,423,951	3,949,733	2,947,798	1,445,799
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	195,452	658,926	128,101	442,359
Disability Deduction .....	49	Déduction pour invalidité .....	49	44,707	110,324	14,409	36,408
Medical Claims .....	50	Frais médicaux .....	50	396,980	384,482	135,390	101,824
Charitable Donations .....	51	Dons de charité .....	51	2,674,783	1,126,093	1,309,765	700,795
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	379,447	588,419	175,959	111,403
Other Deductions .....	53	Autres déductions .....	53	754,911	2,693,387	290,863	1,263,811
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	10,844,032	27,620,086	3,296,758	11,962,963
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	16,928	808,556	13,672	591,558
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	12,812	174,154	5,570	92,392
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	8,865,078	111,260,298	3,125,062	63,564,093
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	7,462,100	18,354,100	2,892,936	11,796,440
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	5,715,613	7,598,991	2,218,222	4,867,933
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	7,690,191	25,953,092	2,960,045	16,664,375
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	8,803,382	19,908,664	3,118,238	12,483,025
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	12,833	85,907	5,570	44,071
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	779,495	1,149,383	262,156	408,728
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	1,920,888	1,095,739	621,428	398,568

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TABLEAU 6 (SUITE)**

**TOUTES LES DÉCLARATIONS SELON L'ÉTAT CIVIL ET  
LE NOMBRE DE PERSONNES À CHARGE**

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

GLOBAL		P O S T E M E
Total		
Number Nombre	Amount Montant	
650,238		1
901,943		2
552,181		3
	\$	
453,278	203,282,030	4
347,405	4,168,501	5
446,341	804,251	6
730,281	2,334,922	7
011,188	9,240,831	8
472,510	4,500,153	9
596,311	4,488,678	10
063,666	6,894,411	11
839,093	4,019,191	12
263,793	7,128,694	13
105,084	602,605	14
435,700	2,024,237	15
50,892	318,883	16
111,658	7,146,677	17
390,217	3,748,603	18
641,770	12,288,435	19
228,987	844,712	20
215,385	549,456	21
294,404	1,051,342	22
328,465	269,825	23
159,288	331,007	24
830,010	710,577	25
102,107	1,981,669	26
000,293	4,946,601	27
814,075	283,676,292	28
537,975	61,450,751	29
511,416	3,747,048	30
866,264	8,470,272	31
468,121	4,953,311	32
49,453	75,821	33
537,975	78,697,202	34
955,672	2,585,584	35
567,943	3,264,150	36
471,281	4,249,912	37
645,080	5,791,294	38
561,264	518,465	39
256,508	4,627,464	40
101,166	1,041,613	41
433,643	1,058,331	42
808,169	283,738	43
080,032	644,984	44
501,762	746,269	45
888,443	1,157,485	46
371,749	5,395,532	47
323,553	1,101,284	48
59,116	146,732	49
532,370	486,306	50
984,548	1,826,887	51
555,406	699,823	52
045,774	3,957,198	53
140,790	39,583,049	54
30,600	1,400,114	55
18,382	266,546	56
990,140	174,824,392	57
355,036	30,150,540	58
933,835	12,466,924	59
650,236	42,617,467	60
921,620	32,391,689	61
18,403	129,979	62
041,651	1,558,111	63
542,316	1,494,307	64

TABLE 6A

## TAXABLE RETURNS BY MARITAL STATUS AND NUMBER OF DEPENDANTS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM ▼	POSTE ▼	SINGLE TAXFILERS — CONTRIBUABLES			
			With no dependants Sans personnes à charge		With one or more dependants Compliant une ou plusieurs personnes à charge	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	2,261,877	41,467	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables .....	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	2,261,877	41,467	
Sources of Income .....		Sources de revenu .....		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	2,086,047	33,482,836	39,299
Commissions from Employment .....	5	Commissions d'emploi .....	5	61,304	450,911	916
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	83,072	97,882	1,612
Family Allowance .....	7	Allocations familiales .....	7	54,459	16,491	33,887
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	669,332	2,120,838	16,391
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	70,841	219,768	69
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	80,800	210,383	404
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite .....	11	71,462	520,600	284
Net Business Income .....	12	Revenu net d'entreprise .....	12	71,390	409,745	1,233
Net Professional Income .....	13	Revenu net de profession libérale .....	13	32,702	551,351	447
Net Commission Income .....	14	Revenu net de commissions .....	14	11,034	50,978	175
Net Farming Income .....	15	Revenu net d'agriculture .....	15	32,456	212,693	587
Net Fishing Income .....	16	Revenu net de pêche .....	16	9,614	55,668	217
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	122,855	479,568	1,595
Bond Interest .....	18	Intérêt obligataire .....	18	316,022	460,038	2,958
Bank Interest .....	19	Intérêt bancaire .....	19	809,935	1,391,984	8,755
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	12,952	44,232	130
Income from Trusts .....	21	Revenu de fiducie .....	21	28,237	84,445	180
Annuity Income .....	22	Revenu de rentes .....	22	22,988	59,662	
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	29,992	21,556	257
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	15,619	30,878	79
Net Rental Income .....	25	Revenu net de location .....	25	63,443	8,998	1,634
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	126,668	126,997	702
Miscellaneous Income .....	27	Revenus divers .....	27	213,058	456,152	6,100
Total Income Assessed .....	28	Revenu total établi .....	28	2,261,877	41,564,655	41,467
Personal Exemptions .....		Exemptions personnelles .....				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	2,260,543	8,944,268	41,467
Age Exemption .....	30	Exemption en raison d'âge .....	30	72,784	180,490	69
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent .....	31	66,550	222,592	20,201
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32			35,262
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33			6,582
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	2,260,543	9,347,350	41,467
Deductions .....		Déductions .....				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	2,082,904	465,812	39,410
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	2,054,896	636,108	39,151
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	558,652	567,210	10,308
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	376,095	686,838	4,337
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement .....	39	218,341	199,461	2,148
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	920,628	529,793	10,380
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	73,284	69,270	221
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	817,690	182,163	18,934
Education Deduction .....	43	Déduction relative aux études .....	43	171,340	49,175	2,091
Tuition Fees .....	44	Frais de scolarité .....	44	269,280	142,193	2,484
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	19,130	24,134	4,642
Carrying Charges .....	46	Frais financiers .....	46	208,329	66,931	2,631
General Expense Allowance .....	47	Déduction générale pour frais .....	47	2,081,011	1,026,846	39,113
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	47,640	123,495	1,497
Disability Deduction .....	49	Déduction pour invalidité .....	49	4,035	10,007	80
Medical Claims .....	50	Frais médicaux .....	50	62,467	47,546	825
Charitable Donations .....	51	Dons de charité .....	51	531,879	181,901	6,788
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52			
Other Deductions .....	53	Autres déductions .....	53	139,848	202,106	3,076
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	2,245,330	5,210,988	41,034
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	2,481	80,031	38
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	1,297	12,462	37
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	2,261,877	26,938,693	41,467
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	2,203,457	4,314,698	39,897
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	1,564,597	1,673,749	28,581
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	2,261,877	5,988,447	41,467
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	2,261,870	4,740,732	41,467
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	1,298	6,230	37
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	121,158	107,444	1,457
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	35,053	12,985	15,293

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# **DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL ET LE NOMBRE DE PERSONNES À CHARGE**

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

CÉLIBATAIRES		MARRIED TAXFILERS — CONTRIBUABLES MARIÉS								P O S I T I O N
Total		With no dependants Sans personnes à charge		With one or more dependants Comptant une ou plusieurs personnes à charge		Total				
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant			
2,303,344		3,828,352		2,598,033		6,426,385		1		
2,303,344		3,828,352		2,598,033		6,426,385		2		
	\$		\$		\$		\$	3		
2,125,346	34,158,831	3,103,435	61,441,843	2,392,940	68,410,436	5,496,375	129,852,279	4		
62,220	463,684	98,421	1,310,840	87,153	1,656,084	185,574	2,966,924	5		
84,684	100,689	97,855	262,334	80,894	188,594	178,749	450,928	6		
88,346	36,066	78,189	32,929	2,401,378	1,565,281	2,479,567	1,598,211	7		
685,723	2,182,281	778,164	2,554,144	478,440	1,644,027	1,256,604	4,198,171	8		
70,910	219,990	449,090	1,372,108	12,644	35,652	461,734	1,407,760	9		
81,204	211,335	450,218	1,493,235	26,297	96,233	476,515	1,589,467	10		
71,746	522,373	420,628	3,668,782	46,403	411,877	467,031	4,080,659	11		
72,623	420,916	221,720	1,387,174	201,766	1,434,432	423,486	2,821,606	12		
33,149	572,548	75,955	1,811,741	81,998	3,783,468	157,953	5,595,209	13		
11,209	51,604	31,925	212,951	21,488	202,754	53,413	415,704	14		
33,043	215,103	109,778	779,412	98,812	658,786	208,590	1,438,197	15		
9,831	56,958	10,131	63,439	14,890	149,808	25,021	213,247	16		
124,450	481,473	406,498	2,907,705	236,050	1,589,746	642,548	4,497,451	17		
318,980	462,779	847,208	1,596,567	375,707	325,275	1,222,915	1,921,842	18		
818,690	1,399,966	2,153,354	4,850,047	1,175,664	1,173,742	3,329,018	6,023,789	19		
13,082	44,373	98,416	418,853	28,470	86,063	126,886	504,916	20		
28,417	84,505	61,888	111,652	37,922	46,187	99,810	157,839	21		
22,991	59,678	133,440	546,121	19,736	120,071	153,176	666,192	22		
30,249	21,818	116,486	110,201	61,286	51,333	177,772	161,535	23		
15,698	30,956	65,228	155,992	29,417	48,243	94,645	204,235	24		
65,077	7,256	267,254	482,610	217,617	48,770	484,871	531,380	25		
127,370	127,948	413,953	818,522	198,147	400,258	612,100	1,218,780	26		
219,158	471,059	551,402	1,551,040	434,951	1,023,261	986,353	2,574,301	27		
2,303,344	42,404,189	3,828,290	89,940,240	2,598,033	85,150,382	6,426,323	175,090,622	28		
2,302,010	9,108,470	3,823,761	15,129,591	2,598,033	10,276,834	6,421,794	25,406,424	29		
72,853	180,661	458,308	1,136,274	13,611	33,535	471,919	1,169,810	30		
86,751	292,069	616,405	1,658,876	1,146,691	3,397,374	1,763,096	5,056,251	31		
35,262	33,931			2,586,898	3,773,102	2,586,898	3,773,102	32		
6,582	9,004			34,734	54,915	34,734	54,915	33		
2,302,010	9,624,135	3,823,761	17,924,741	2,598,033	17,535,761	6,421,794	35,460,502	34		
2,122,314	475,174	3,134,561	805,153	2,535,660	807,251	5,670,221	1,612,404	35		
2,094,047	648,568	2,776,756	976,787	2,273,645	973,932	5,050,401	1,950,718	36		
568,960	577,278	1,147,963	1,342,860	1,103,036	1,601,503	2,250,999	2,944,363	37		
380,432	694,571	1,026,676	2,452,101	728,931	1,602,902	1,755,607	4,055,003	38		
220,489	201,320	180,057	169,792	65,452	60,619	245,509	230,411	39		
931,008	534,770	2,354,713	1,628,358	1,338,239	720,679	3,692,952	2,349,037	40		
73,505	69,491	449,129	434,661	42,975	41,282	492,104	475,943	41		
836,624	186,216	1,333,866	312,075	1,250,868	364,075	2,584,734	676,150	42		
173,431	49,835	67,863	20,967	263,772	107,993	331,635	128,960	43		
271,764	143,094	165,577	62,770	103,671	37,165	269,248	99,935	44		
23,772	30,434	240,115	385,315	73,510	112,108	313,625	497,423	45		
210,960	68,252	693,138	371,894	441,544	381,758	1,134,682	753,652	46		
2,120,124	1,046,150	3,091,746	1,517,365	2,378,317	1,180,725	5,470,063	2,698,090	47		
49,137	128,040	93,808	348,258	112,644	393,068	206,452	741,326	48		
4,112	10,198	10,466	25,395	11,079	27,777	21,545	53,172	49		
63,292	48,040	180,756	125,359	105,385	80,764	286,141	206,122	50		
538,667	183,297	1,303,899	615,783	1,134,862	621,787	2,438,761	1,237,570	51		
		264,734	370,620	155,684	96,452	420,418	467,072	52		
142,924	206,302	246,755	872,192	226,695	938,239	473,450	1,810,431	53		
2,286,364	5,301,029	3,805,745	12,837,701	2,593,321	10,150,079	6,399,066	22,987,780	54		
2,519	81,581	10,638	575,978	13,027	562,666	23,665	1,138,644	55		
1,334	12,839	8,368	123,895	5,021	85,549	13,389	209,444	56		
2,303,344	27,410,237	3,828,339	58,725,688	2,598,033	56,987,536	6,426,372	115,713,223	57		
2,243,354	4,391,898	3,695,697	10,067,977	2,538,499	10,732,234	6,234,196	20,800,211	58		
1,593,178	1,702,194	2,953,735	4,304,627	1,944,563	4,427,223	4,898,298	8,731,849	59		
2,303,344	6,094,092	3,828,350	14,372,605	2,598,033	15,159,457	6,426,383	29,532,062	60		
2,303,337	4,825,319	3,828,064	10,806,721	2,597,922	11,308,969	6,425,986	22,115,690	61		
1,335	6,415	8,384	61,798	5,021	40,769	13,405	102,567	62		
122,615	107,872	401,766	653,486	230,447	352,530	632,213	1,006,016	63		
50,346	21,609	382,310	185,705	192,415	102,435	574,725	288,140	64		

TABLE 6A (CONTINUED)

## TAXABLE RETURNS BY MARITAL STATUS AND NUMBER OF DEPENDANTS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	WIDOWED, DIVORCED, SEPARATED — VEUF (VEUVE),			
			With no dependants Sans personnes à charge		With one or more dependants Comptant une ou plusieurs personnes à charge	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	1,078,241	166,497	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	1,078,241	166,497	
Sources of Income		Sources de revenu				
Wages and Salaries .....	4	Salaires et traitements .....	4	742,529	15,218,914	155,069
Commissions from Employment .....	5	Commissions d'emploi .....	5	27,210	356,957	3,921
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	29,141	62,760	6,831
Family Allowance .....	7	Allocations familiales .....	7	153,577	51,997	154,645
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	186,539	647,688	35,644
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	261,415	811,112	971
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	329,315	948,088	17,446
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	202,334	1,153,842	4,434
Net Business Income .....	12	Revenu net d'entreprise .....	12	46,084	285,002	6,401
Net Professional Income .....	13	Revenu net de profession libérale .....	13	18,210	452,953	2,895
Net Commission Income .....	14	Revenu net de commissions .....	14	6,225	46,666	1,186
Net Farming Income .....	15	Revenu net d'agriculture .....	15	17,318	59,239	2,162
Net Fishing Income .....	16	Revenu net de pêche .....	16	1,735	13,223	284
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	131,379	977,078	9,457
Bond Interest .....	18	Intérêt obligataire .....	18	259,160	669,292	22,800
Bank Interest .....	19	Intérêt bancaire .....	19	614,250	2,401,675	59,110
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	33,664	161,019	1,776
Income from Trusts .....	21	Revenu de fiducie .....	21	34,801	213,417	1,608
Annuity Income .....	22	Revenu de rentes .....	22	56,037	185,136	1,935
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	35,114	46,052	2,217
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	18,940	53,278	1,485
Net Rental Income .....	25	Revenu net de location .....	25	84,909	134,033	9,898
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	145,523	320,784	8,074
Miscellaneous Income .....	27	Revenus divers .....	27	205,317	696,821	65,708
Total Income Assessed .....	28	Revenu total établi .....	28	1,078,241	25,967,025	166,497
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	1,077,894	4,266,700	166,497
Age Exemption .....	30	Exemption en raison d'âge .....	30	265,893	659,252	993
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	187,011	592,775	132,326
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32			164,788
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33			2,520
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	1,077,894	5,518,728	166,497
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	732,095	194,149	155,351
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	691,386	250,868	151,036
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	290,664	350,771	61,231
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	220,611	516,322	31,393
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement ..	39	23,096	21,212	2,160
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	657,843	506,820	69,685
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	218,962	207,899	4,418
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	339,561	84,226	71,832
Education Deduction .....	43	Déduction relative aux études .....	43	31,810	10,267	17,165
Tuition Fees .....	44	Frais de scolarité .....	44	44,612	17,323	10,199
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	36,659	45,903	37,511
Carrying Charges .....	46	Frais financiers .....	46	252,952	105,106	20,667
General Expense Allowance .....	47	Déduction générale pour frais .....	47	738,845	360,783	154,855
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	27,429	96,000	4,098
Disability Deduction .....	49	Déduction pour invalidité .....	49	7,287	18,072	588
Medical Claims .....	50	Frais médicaux .....	50	52,520	72,122	9,279
Charitable Donations .....	51	Dons de charité .....	51	405,971	171,589	49,622
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	5,422	12,454	407
Other Deductions .....	53	Autres déductions .....	53	185,833	755,309	19,463
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	1,069,244	3,797,195	164,835
Forward Averaging Income Deduction ..	55	Déduction relative au revenu étalé .....	55	3,282	140,591	375
Forward Averaging Withdrawal Amount ..	56	Retrait du montant d'étalement .....	56	2,133	25,845	110
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	1,078,240	16,536,344	166,497
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	1,053,207	2,829,413	162,926
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	808,999	1,146,873	124,404
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	1,078,241	3,976,287	166,497
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	1,078,208	3,000,538	166,479
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu ..	62	2,137	12,081	110
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	130,088	218,910	9,216
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	105,675	39,247	114,343

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# **DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL ET LE NOMBRE DE PERSONNES À CHARGE**

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

DIVORCÉ(E), SÉPARÉ(E)		UNSTATED — NON DÉCLARÉ						P O S T E T E
Total		With no dependants Sans personnes à charge		With one or more dependants Comptant une ou plusieurs personnes à charge		Total		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
1,244,738		521,723		154,048		675,771		1
1,244,738		521,723		154,048		675,771		2
	\$		\$		\$		\$	3
897,598	18,379,389	442,076	8,018,648	146,124	4,099,937	588,200	12,118,585	4
31,131	402,961	11,487	101,157	4,299	64,495	15,786	165,652	5
35,972	75,239	17,642	31,323	5,690	12,071	23,332	43,394	6
308,222	163,010	10,877	4,326	140,969	90,059	151,846	94,385	7
222,183	767,923	118,744	392,372	26,846	91,503	145,590	483,874	8
262,386	814,148	50,806	155,648	758	2,151	51,564	157,798	9
346,761	997,115	56,906	173,692	2,004	5,875	58,910	179,568	10
206,768	1,178,650	47,852	349,129	3,146	29,617	50,998	378,746	11
52,485	314,166	18,171	84,572	7,608	41,937	25,779	126,509	12
21,105	523,364	6,746	103,443	2,799	79,674	9,545	183,117	13
7,411	52,696	3,746	18,965	804	6,537	4,550	25,502	14
19,480	82,087	7,354	38,618	3,180	14,809	10,534	53,427	15
2,019	16,099	1,823	8,556	813	7,955	2,636	16,510	16
140,836	1,036,352	39,177	140,761	10,752	31,399	49,929	172,160	17
281,960	694,783	97,655	168,289	22,523	15,930	120,178	184,219	18
673,360	2,504,979	238,704	502,803	61,367	49,449	300,071	552,252	19
35,440	167,221	8,164	29,981	1,356	4,689	9,520	34,670	20
36,409	219,448	7,985	20,864	2,209	5,140	10,194	26,004	21
57,972	194,014	12,074	38,322	1,027	3,930	13,101	42,252	22
37,331	47,754	9,980	8,758	2,957	1,865	12,937	10,622	23
20,425	56,749	4,902	8,139	1,190	517	6,092	8,656	24
94,807	140,152	23,845	34,869	11,987	3,930	35,832	38,800	25
153,597	343,410	38,866	71,838	9,524	12,696	48,390	84,534	26
271,025	1,014,053	67,569	160,999	26,488	57,552	94,057	218,551	27
1,244,738	30,185,761	521,723	10,666,072	154,048	4,733,719	675,771	15,399,791	28
1,244,391	4,925,749	521,319	2,063,477	154,048	609,718	675,367	2,673,195	29
266,886	661,715	51,953	128,729	822	2,039	52,775	130,768	30
319,337	1,040,445	31,700	90,243	59,901	177,964	91,601	268,207	31
164,788	182,771			152,940	219,698	152,940	219,698	32
2,520	3,364			2,566	4,013	2,566	4,013	33
1,244,391	6,814,044	521,319	2,282,448	154,048	1,013,432	675,367	3,295,881	34
887,446	235,151	437,070	106,490	150,313	46,248	587,383	152,738	35
842,422	305,871	422,955	144,054	141,366	60,894	564,321	204,948	36
351,895	423,034	155,241	169,272	69,219	99,663	224,460	268,935	37
252,004	577,948	112,064	230,177	41,065	78,122	153,129	308,299	38
25,256	23,283	27,652	25,400	3,460	3,243	31,113	28,643	39
727,528	544,774	266,914	177,570	72,671	38,106	339,585	215,676	40
223,380	212,150	49,922	47,831	2,923	2,872	52,845	50,704	41
411,393	102,475	193,649	44,042	79,339	22,645	272,988	66,687	42
48,975	17,650	21,829	6,553	15,835	6,689	37,664	13,242	43
54,811	21,192	39,663	18,891	8,445	2,993	48,108	21,884	44
74,170	105,386	14,969	25,681	6,478	10,100	21,447	35,781	45
273,619	114,461	70,776	22,751	24,832	11,789	95,608	34,540	46
893,700	437,064	442,134	217,630	145,359	72,358	587,493	289,988	47
31,527	108,462	9,525	32,214	5,586	16,720	15,111	48,934	48
7,875	19,624	1,839	4,553	567	1,562	2,406	6,116	49
61,799	79,579	17,627	13,462	5,486	3,819	23,113	17,281	50
455,593	187,141	153,823	56,922	65,721	31,495	219,544	88,417	51
5,829	12,742	11,147	15,451	5,799	3,831	16,946	19,283	52
205,296	812,521	33,147	72,005	11,646	33,001	44,793	105,006	53
1,234,079	4,340,508	517,896	1,430,950	153,898	546,150	671,794	1,977,100	54
3,657	160,633	527	11,956	232	7,299	759	19,255	55
2,238	27,566	420	5,226	110	1,583	530	6,809	56
1,244,737	18,898,134	521,723	6,945,927	154,048	3,168,429	675,771	10,114,356	57
1,216,133	3,232,324	509,739	1,142,012	151,614	584,094	661,353	1,726,106	58
933,403	1,310,372	388,282	473,742	120,674	248,767	508,956	722,509	59
1,244,738	4,542,697	521,723	1,615,754	154,048	832,862	675,771	2,448,615	60
1,244,687	3,433,095	521,720	1,244,919	154,048	620,984	675,768	1,865,903	61
2,242	12,946	420	2,547	110	834	530	3,381	62
139,304	232,111	38,804	31,715	10,697	7,109	49,501	38,824	63
220,018	117,543	24,586	11,213	14,978	7,786	39,564	18,999	64

TABLE 6A (CONTINUED)

## TAXABLE RETURNS BY MARITAL STATUS AND NUMBER OF DEPENDANTS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	POSTE	GRAND TOTAL — TOTAL			
			With no dependants Sans personnes à charge		With one or more dependants Comptant une ou plusieurs personnes à charge	
			Number Nombre	Amount Montant	Number Nombre	Amount Montant
Number of Taxable Returns .....	1	Nombre de déclarations imposables .....	1	7,690,193	2,960,045	
Number of Non-Taxable Returns .....	2	Nombre de déclarations non imposables ..	2			
Total Number of Returns .....	3	Nombre total de déclarations .....	3	7,690,193	2,960,045	
Sources of Income		Sources de revenu		\$		\$
Wages and Salaries .....	4	Salaires et traitements .....	4	6,374,087	118,162,240	2,733,432
Commissions from Employment .....	5	Commissions d'emploi .....	5	198,422	2,219,865	96,289
Other Employment Earnings .....	6	Autres revenus d'emploi .....	6	227,710	454,300	95,027
Family Allowance .....	7	Allocations familiales .....	7	297,102	105,744	2,730,879
Unemployment Insurance Benefits .....	8	Prestations d'assurance-chômage .....	8	1,752,779	5,715,042	557,321
Old Age Security Pension .....	9	Pension de sécurité de la vieillesse .....	9	832,152	2,558,635	14,442
CPP or QPP Benefits .....	10	Prestations du RPC ou du RRQ .....	10	917,239	2,825,398	46,151
Other Pensions or Superannuation .....	11	Autres pensions ou pensions de retraite ..	11	742,276	5,692,352	54,267
Net Business Income .....	12	Revenu net d'entreprise .....	12	357,365	2,166,493	217,008
Net Professional Income .....	13	Revenu net de profession libérale .....	13	133,613	2,919,489	88,139
Net Commission Income .....	14	Revenu net de commissions .....	14	52,930	329,560	23,653
Net Farming Income .....	15	Revenu net d'agriculture .....	15	166,906	1,089,961	104,741
Net Fishing Income .....	16	Revenu net de pêche .....	16	23,303	140,885	16,204
Taxable Amount of Dividends .....	17	Montant imposable des dividendes .....	17	699,909	4,505,112	257,854
Bond Interest .....	18	Intérêt obligataire .....	18	1,520,045	2,894,186	423,988
Bank Interest .....	19	Intérêt bancaire .....	19	3,816,243	9,146,509	1,304,896
Mortgage Interest .....	20	Intérêt hypothécaire .....	20	153,196	654,084	31,732
Income from Trusts .....	21	Revenu de fiducie .....	21	132,911	430,377	41,919
Annuity Income .....	22	Revenu de rentes .....	22	224,539	829,241	22,701
Other Canadian Investment Income .....	23	Autres placements au Canada .....	23	191,572	186,567	66,717
Foreign Investment Income .....	24	Revenu de placements étrangers .....	24	104,689	248,287	32,171
Net Rental Income .....	25	Revenu net de location .....	25	439,451	660,510	241,136
Taxable Capital Gains .....	26	Gains en capital imposables .....	26	725,010	1,338,141	216,447
Miscellaneous Income .....	27	Revenus divers .....	27	1,037,346	2,865,012	533,247
Total Income Assessed .....	28	Revenu total établi .....	28	7,690,131	168,137,991	2,960,045
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption .....	29	Exemption personnelle de base .....	29	7,683,517	30,404,036	2,960,045
Age Exemption .....	30	Exemption en raison d'âge .....	30	848,938	2,104,745	15,495
Married or Equivalent Exemption .....	31	Exemption de marié(e) ou l'équivalent ..	31	901,666	2,564,486	1,359,119
Wholly Dependent Children .....	32	Enfants entièrement à charge .....	32			2,939,888
Other Dependants Exemption .....	33	Ex. pour autres personnes à charge .....	33			46,402
Total Personal Exemptions .....	34	Total des exemptions personnelles .....	34	7,683,517	35,073,267	2,960,045
Deductions		Déductions				
CPP or QPP Contributions .....	35	Cotisations au RPC ou au RRQ .....	35	6,386,630	1,571,603	2,880,734
Unemployment Insurance Premiums .....	36	Primes d'assurance-chômage .....	36	5,945,993	2,007,816	2,605,198
Registered Pension Plan Contributions .....	37	Cotisations à un régime enregistré de pensions .....	37	2,152,520	2,430,113	1,243,794
Registered Retirement Savings Plan .....	38	Régime enregistré d'épargne-retraite .....	38	1,735,446	3,885,438	805,726
Registered Home Ownership .....	39	Régime enregistré d'épargne-logement .....	39	449,146	415,865	73,221
Interest, Dividends and Capital Gains Deduction .....	40	Déduction pour intérêts, dividendes et gains en capital .....	40	4,200,098	2,842,541	1,490,975
Pension Income Deduction .....	41	Déduction relative au revenu de pensions .....	41	791,297	759,661	50,537
Union and Professional Dues .....	42	Cotisations syndicales et prof. .....	42	2,684,766	622,506	1,420,973
Education Deduction .....	43	Déduction relative aux études .....	43	292,842	86,962	298,863
Tuition Fees .....	44	Frais de scolarité .....	44	519,132	241,177	124,799
Child Care Expenses .....	45	Frais de garde d'enfants .....	45	310,873	481,032	122,141
Carrying Charges .....	46	Frais financiers .....	46	1,225,195	566,682	489,674
General Expense Allowance .....	47	Déduction générale pour frais .....	47	6,353,736	3,122,624	2,717,644
Other Expenses of Employment .....	48	Autres frais découlant d'un emploi .....	48	178,402	599,967	123,825
Disability Deduction .....	49	Déduction pour invalidité .....	49	23,627	58,027	12,311
Medical Claims .....	50	Frais médicaux .....	50	313,370	258,488	120,975
Charitable Donations .....	51	Dons de charité .....	51	2,395,572	1,026,195	1,256,993
Eligible Deductions Transferred from Spouse .....	52	Déductions admissibles transférées d'un conjoint à l'autre .....	52	281,303	398,524	161,890
Other Deductions .....	53	Autres déductions .....	53	605,583	1,901,612	260,880
Total Deductions (Item 35-53) .....	54	Total des déductions (Postes 35 à 53) .....	54	7,638,215	23,276,835	2,953,088
Forward Averaging Income Deduction .....	55	Déduction relative au revenu étalé .....	55	16,928	808,556	13,672
Forward Averaging Withdrawal Amount .....	56	Retrait du montant d'étalement .....	56	12,221	167,428	5,269
Taxable Income Assessed .....	57	Revenu imposable établi .....	57	7,690,179	109,146,652	2,960,045
Net Federal Tax Payable .....	58	Impôt fédéral net à payer .....	58	7,462,100	18,354,100	2,892,936
Net Provincial Tax Payable .....	59	Impôt provincial net à payer .....	59	5,715,613	7,598,991	2,218,222
Total Net Tax Payable .....	60	Impôt total net à payer .....	60	7,690,191	25,953,092	2,960,045
Basic Federal Tax .....	61	Impôt fédéral de base .....	61	7,689,862	19,792,911	2,959,916
Forward Averaging Tax Credit .....	62	Cr. d'impôt pour étalement du revenu .....	62	12,242	82,657	5,269
Dividend Tax Credit .....	63	Crédit d'impôt pour dividendes .....	63	691,816	1,011,555	251,817
Child Tax Credit .....	64	Crédit d'impôt pour enfants .....	64	547,624	249,150	337,029

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TABLEAU 6A (SUITE)**  
**DÉCLARATIONS IMPOSABLES SELON L'ÉTAT CIVIL ET**  
**LE NOMBRE DE PERSONNES À CHARGE**

*ANNÉE D'IMPOSITION 1984 (En milliers de dollars)*

GLOBAL		P O S T E M E
Total		
Number	Amount	
Nombre	Montant	
0,650,238		1
		2
0,650,238		3
	\$	
9,107,519	194,509,084	4
294,711	3,999,221	5
322,737	670,252	6
3,027,981	1,891,671	7
2,310,100	7,632,250	8
846,594	2,599,696	9
963,390	2,977,485	10
796,543	6,160,428	11
574,373	3,683,197	12
221,752	6,874,238	13
76,583	545,507	14
271,647	1,788,814	15
39,507	302,815	16
957,763	6,187,436	17
1,944,033	3,263,623	18
5,121,139	10,480,985	19
184,928	751,180	20
174,830	487,797	21
247,240	962,136	22
258,289	241,729	23
136,860	300,596	24
680,587	717,587	25
941,457	1,774,672	26
1,570,593	4,277,964	27
0,650,176	263,080,363	28
0,643,562	42,113,839	29
864,433	2,142,953	30
2,260,785	6,656,972	31
2,939,888	4,209,502	32
46,402	71,297	33
0,643,562	55,194,561	34
9,267,364	2,475,466	35
8,551,191	3,110,105	36
3,396,314	4,213,610	37
2,541,172	5,635,821	38
522,367	483,657	39
5,691,073	3,644,256	40
841,834	808,288	41
4,105,739	1,031,528	42
591,705	209,687	43
643,931	286,105	44
433,014	669,023	45
1,714,869	970,904	46
9,071,380	4,471,292	47
302,227	1,026,762	48
35,938	89,110	49
434,345	351,022	50
3,652,565	1,696,424	51
443,193	499,097	52
866,463	2,934,260	53
10,591,303	34,606,417	54
30,600	1,400,114	55
17,490	256,658	56
10,650,224	172,135,949	57
10,355,036	30,150,540	58
7,933,835	12,466,924	59
10,650,236	42,617,467	60
10,649,778	32,240,006	61
17,511	125,308	62
943,633	1,384,823	63
884,653	446,291	64

TABLE 7

## ALL RETURNS BY PROVINCE AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

		NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-ÉDOUARD			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>									
Under			\$	\$	\$		\$	\$	\$
<i>Moins de</i>	\$2,000.....					22	22	12	
\$2,000 to-à	3,000.....								
3,000 to-à	4,000.....								
4,000 to-à	5,000.....	4,038	18,859	1,509	55	1,009	4,703	323	10
Under									
<i>Moins de</i>	\$5,000.....	4,042	18,864	1,511	55	1,031	4,724	335	10
\$5,000 to-à	6,000.....	10,570	58,215	10,197	401	2,451	13,641	2,258	75
6,000 to-à	7,000.....	11,606	75,819	19,473	1,246	2,557	16,654	4,319	243
7,000 to-à	8,000.....	11,531	85,891	26,533	2,655	3,209	24,040	7,607	717
8,000 to-à	9,000.....	8,429	71,686	24,229	3,298	2,802	23,838	8,186	1,031
9,000 to-à	10,000.....	9,350	88,712	33,190	5,136	3,002	28,420	11,418	1,697
5,000 to-à	10,000.....	51,486	380,324	113,623	12,736	14,021	106,593	33,788	3,762
10,000 to-à	11,000.....	11,738	122,675	49,534	8,644	2,632	27,608	11,419	1,856
11,000 to-à	12,000.....	9,528	109,447	43,991	7,943	2,866	32,913	14,637	2,470
12,000 to-à	13,000.....	8,029	100,258	44,950	8,710	2,201	27,513	13,986	2,610
13,000 to-à	14,000.....	8,948	120,798	55,498	11,094	2,353	31,711	15,252	2,952
14,000 to-à	15,000.....	8,487	123,300	62,507	13,204	2,029	29,461	15,535	3,166
10,000 to-à	15,000.....	46,730	576,477	256,480	49,595	12,081	149,206	70,829	13,055
15,000 to-à	16,000.....	9,097	141,054	71,456	15,501	2,586	40,075	20,817	4,267
16,000 to-à	17,000.....	8,077	132,951	71,324	16,145	2,299	37,863	20,579	4,376
17,000 to-à	18,000.....	7,132	124,755	65,656	14,834	2,063	36,057	20,330	4,454
18,000 to-à	19,000.....	5,640	104,683	59,700	14,176	1,789	33,078	18,766	4,122
19,000 to-à	20,000.....	4,109	79,942	47,188	11,488	821	15,968	9,377	2,081
15,000 to-à	20,000.....	34,055	583,385	315,323	72,143	9,558	163,041	89,868	19,298
20,000 to-à	22,500.....	10,974	232,415	135,409	33,389	2,714	57,469	34,915	8,060
22,500 to-à	25,000.....	9,016	213,830	133,418	34,404	2,602	61,637	38,400	9,124
25,000 to-à	27,500.....	10,336	271,613	176,932	47,544	2,032	53,275	34,085	8,438
27,500 to-à	30,000.....	8,568	246,272	160,339	43,878	2,047	58,852	39,019	10,060
20,000 to-à	30,000.....	38,894	964,129	606,098	159,215	9,395	231,233	146,420	35,682
30,000 to-à	40,000.....	20,165	692,222	475,432	139,896	3,770	128,074	85,666	23,060
40,000 to-à	50,000.....	5,310	231,637	166,185	53,215	1,160	51,788	36,538	10,368
50,000 and over-et plus.....		4,701	350,695	272,316	99,172	1,127	87,668	64,559	20,148
GRAND TOTAL TOTAL GLOBAL.....		205,387	3,797,733	2,206,967	586,027	52,142	922,328	528,003	125,383
<b>All Returns</b> <i>Toutes les déclarations</i>									
Under									
<i>Moins de</i>	\$1,000.....	41,170	3,704			5,017	27 -	12	
\$1,000 to-à	2,000.....	9,103	13,608	2		2,459	3,878		
2,000 to-à	4,000.....	20,870	63,601			6,033	18,102		
4,000 to-à	6,000.....	26,470	134,048	11,871	456	6,139	31,115	2,631	85
6,000 to-à	8,000.....	30,556	213,302	46,038	3,901	7,359	51,523	12,071	959
8,000 to-à	10,000.....	20,438	183,491	57,592	8,434	6,621	59,474	19,693	2,728
10,000 to-à	15,000.....	47,780	588,263	256,711	49,595	12,389	152,774	71,089	13,055
15,000 to-à	20,000.....	34,215	586,071	315,701	72,143	9,612	163,967	90,041	19,298
20,000 to-à	25,000.....	20,039	447,324	269,151	67,793	5,347	119,792	73,517	17,184
25,000 to-à	30,000.....	18,935	518,747	337,596	91,422	4,094	112,535	73,299	18,498
30,000 to-à	40,000.....	20,191	693,115	475,772	139,896	3,790	128,750	85,998	23,060
40,000 to-à	50,000.....	5,320	231,911	166,270	53,215	1,170	52,193	36,798	10,368
50,000 and over-et plus.....		4,756	356,522	276,202	99,172	1,148	89,345	65,351	20,148
TOTAL.....		299,843	4,033,707	2,212,906	586,027	71,176	983,419	530,500	125,383

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i>		\$	\$	\$		\$	\$	\$
\$2,000 to-à 3,000 .....								
3,000 to-à 4,000 .....								
4,000 to-à 5,000 .....	17	74	413	134	11 4,365	44 20,541	1,591	60
Under <i>Moins de</i>	17	74	413	134	4,381	20,575	1,618	64
\$5,000 to-à 6,000 .....	136	730	86	1	9,991	55,150	8,559	322
6,000 to-à 7,000 .....	3,322	22,426	7,679	608	13,684	89,077	23,840	1,425
7,000 to-à 8,000 .....	10,427	78,609	29,494	3,309	12,845	96,416	30,031	3,009
8,000 to-à 9,000 .....	10,377	88,468	36,388	5,101	13,586	115,518	41,610	5,704
9,000 to-à 10,000 .....	12,412	117,843	52,430	8,470	15,606	147,694	58,166	8,986
5,000 to-à 10,000 .....	36,674	308,077	126,076	17,488	65,712	503,855	162,207	19,447
10,000 to-à 11,000 .....	13,163	138,309	64,235	11,266	12,559	131,895	53,938	9,223
11,000 to-à 12,000 .....	12,513	144,033	68,871	12,824	12,799	147,220	62,964	11,408
12,000 to-à 13,000 .....	12,263	153,534	74,863	14,511	12,087	151,010	68,382	12,988
13,000 to-à 14,000 .....	13,366	180,585	88,830	17,805	11,375	153,308	72,652	14,588
14,000 to-à 15,000 .....	14,709	213,286	113,583	24,001	11,547	167,242	81,969	16,889
10,000 to-à 15,000 .....	66,014	829,748	410,383	80,407	60,367	750,676	339,906	65,096
15,000 to-à 16,000 .....	14,760	228,438	119,926	25,616	12,607	195,282	101,371	21,702
16,000 to-à 17,000 .....	12,955	213,617	119,298	26,703	9,547	157,281	81,500	17,832
17,000 to-à 18,000 .....	11,958	208,859	114,370	25,611	9,195	160,868	88,274	20,036
18,000 to-à 19,000 .....	12,124	224,213	133,537	31,349	9,960	184,190	108,433	25,694
19,000 to-à 20,000 .....	11,597	226,053	132,077	31,113	8,703	169,956	98,427	23,406
15,000 to-à 20,000 .....	63,394	1,101,180	619,209	140,392	50,012	867,578	478,005	108,671
20,000 to-à 22,500 .....	23,902	508,041	305,808	74,144	19,456	412,223	244,935	59,316
22,500 to-à 25,000 .....	20,037	474,681	299,463	74,899	16,250	386,088	236,337	59,290
25,000 to-à 27,500 .....	21,377	560,367	363,532	94,226	13,356	350,943	224,629	59,012
27,500 to-à 30,000 .....	18,117	519,442	345,993	92,505	12,034	346,067	224,603	60,000
20,000 to-à 30,000 .....	83,433	2,062,531	1,314,795	335,774	61,096	1,495,322	930,503	237,618
30,000 to-à 40,000 .....	42,827	1,472,535	1,012,439	288,818	30,910	1,061,360	726,623	208,134
40,000 to-à 50,000 .....	13,570	600,079	430,677	132,695	9,568	421,466	299,262	91,008
50,000 and over-et plus .....	11,811	958,025	743,633	261,015	7,313	566,185	434,774	152,146
GRAND TOTAL <i>TOTAL GLOBAL.....</i>	317,740	7,332,248	4,657,625	1,256,721	289,359	5,687,016	3,372,897	882,183
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i>		\$	\$			\$	\$	
\$1,000 to-à 2,000 .....	49,231	4,040	5		47,427	3,423	26	4
2,000 to-à 4,000 .....	15,734	23,565			12,992	19,556		
4,000 to-à 6,000 .....	34,458	103,519	16		27,928	84,757	2	
6,000 to-à 8,000 .....	32,666	163,953	12,564	134	29,882	148,923	10,312	382
8,000 to-à 10,000 .....	35,906	251,740	57,732	3,917	33,198	231,695	54,427	4,435
10,000 to-à 15,000 .....	35,062	316,066	100,396	13,571	33,219	299,292	100,273	14,690
15,000 to-à 20,000 .....	78,438	975,854	430,607	80,407	62,782	778,617	341,358	65,096
20,000 to-à 25,000 .....	64,783	1,124,418	623,729	140,392	50,423	874,631	479,524	108,671
25,000 to-à 30,000 .....	44,419	993,378	608,837	149,043	35,997	804,788	482,999	118,606
30,000 to-à 40,000 .....	39,678	1,084,807	711,778	186,731	25,517	700,480	450,662	119,012
40,000 to-à 50,000 .....	43,054	1,480,277	1,016,822	288,818	31,128	1,068,832	728,979	208,134
50,000 and over-et plus .....	13,709	606,273	434,210	132,695	9,651	425,113	301,135	91,008
TOTAL .....	12,014	975,064	753,828	261,015	7,384	574,674	438,355	152,146
TOTAL .....	499,152	8,102,951	4,750,524	1,256,721	407,528	6,014,784	3,388,054	882,183

TABLE 7 (CONTINUED)

## ALL RETURNS BY PROVINCE AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

		QUEBEC QUÉBEC				ONTARIO			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>									
Under			\$	\$	\$		\$	\$	\$
<i>Moins de</i>	\$2,000 .....	14	43	10		486	1,661	5,475	1,305
\$2,000 to-à	3,000 .....					135	335	335	24
3,000 to-à	4,000 .....	251	906	496	18	296	997	907	97
4,000 to-à	5,000 .....	687	3,075	173	3	797	3,696	864	54
Under									
<i>Moins de</i>	\$5,000 .....	952	3,937	679	21	1,714	3,366	7,581	1,480
\$5,000 to-à	6,000 .....	878	4,725	2,311	350	2,773	15,429	8,777	2,000
6,000 to-à	7,000 .....	26,398	177,266	60,101	1,163	31,044	208,254	72,113	4,585
7,000 to-à	8,000 .....	85,105	640,802	234,384	10,200	100,276	754,894	273,113	25,947
8,000 to-à	9,000 .....	91,745	780,870	319,961	22,276	118,870	1,012,033	409,314	52,619
9,000 to-à	10,000 .....	93,857	893,131	401,059	34,898	130,427	1,239,777	531,978	78,014
5,000 to-à	10,000 .....	297,983	2,496,794	1,017,817	68,888	383,390	3,230,387	1,295,295	163,164
10,000 to-à	11,000 .....	102,625	1,078,173	506,590	49,986	142,137	1,493,439	664,273	106,991
11,000 to-à	12,000 .....	102,595	1,180,436	578,953	62,401	146,518	1,684,372	776,526	133,725
12,000 to-à	13,000 .....	106,159	1,326,712	675,271	77,493	150,029	1,875,618	901,323	164,252
13,000 to-à	14,000 .....	102,839	1,386,998	732,746	89,028	148,376	2,002,470	1,018,496	197,023
14,000 to-à	15,000 .....	103,468	1,499,918	796,868	99,260	148,934	2,158,517	1,129,883	225,938
10,000 to-à	15,000 .....	517,686	6,472,237	3,290,428	378,168	735,994	9,214,417	4,490,501	827,931
15,000 to-à	16,000 .....	99,319	1,538,741	861,575	113,532	148,452	2,301,219	1,253,730	260,384
16,000 to-à	17,000 .....	106,246	1,752,340	1,003,152	135,978	145,361	2,398,838	1,353,472	289,435
17,000 to-à	18,000 .....	101,728	1,780,139	1,035,881	144,442	142,489	2,493,174	1,448,864	318,442
18,000 to-à	19,000 .....	97,823	1,808,943	1,072,976	153,385	139,631	2,582,168	1,523,650	340,989
19,000 to-à	20,000 .....	86,253	1,680,852	1,009,503	147,140	136,447	2,658,134	1,609,674	366,479
15,000 to-à	20,000 .....	491,369	8,561,015	4,983,088	694,477	712,380	12,433,532	7,189,389	1,575,729
20,000 to-à	22,500 .....	198,372	4,205,910	2,582,749	388,333	301,314	6,388,682	3,973,820	931,996
22,500 to-à	25,000 .....	178,743	4,239,525	2,718,867	425,402	276,981	6,571,288	4,236,501	1,028,768
25,000 to-à	27,500 .....	160,554	4,212,855	2,758,231	448,074	248,307	6,510,500	4,343,541	1,089,956
27,500 to-à	30,000 .....	143,906	4,131,833	2,757,389	460,668	227,626	6,541,702	4,429,223	1,143,656
20,000 to-à	30,000 .....	681,575	16,790,122	10,817,237	1,722,477	1,054,228	26,012,172	16,983,085	4,194,377
30,000 to-à	40,000 .....	348,122	11,956,630	8,296,797	1,492,742	630,166	21,657,218	15,297,175	4,211,271
40,000 to-à	50,000 .....	137,305	6,059,314	4,356,034	855,063	282,031	12,467,309	9,191,169	2,713,469
50,000 and over-et plus .....		105,960	8,103,344	6,129,767	1,439,961	236,288	20,050,814	15,424,922	5,476,656
GRAND TOTAL									
TOTAL GLOBAL .....		2,580,952	60,443,394	38,891,846	6,651,796	4,036,191	105,069,216	69,879,117	19,164,077
<b>All Returns</b> <b>Toutes les déclarations</b>									
Under									
<i>Moins de</i>	\$1,000 .....	381,477	26,285	12		453,465	20,570	4,956	1,207
\$1,000 to-à	2,000 .....	103,584	154,686	4		168,255	249,196	980	98
2,000 to-à	4,000 .....	207,396	629,852	817	18	351,009	1,057,224	2,654	121
4,000 to-à	6,000 .....	253,928	1,283,515	100,613	353	361,707	1,814,087	126,600	2,054
6,000 to-à	8,000 .....	285,364	2,002,833	447,198	11,363	397,229	2,778,004	606,219	30,532
8,000 to-à	10,000 .....	264,898	2,382,578	791,028	57,175	369,073	3,317,723	1,057,396	130,633
10,000 to-à	15,000 .....	589,085	7,312,751	3,422,335	378,168	819,957	10,185,482	4,609,181	827,931
15,000 to-à	20,000 .....	501,418	8,732,537	5,023,847	694,477	724,534	12,641,067	7,232,839	1,575,729
20,000 to-à	25,000 .....	381,731	8,547,704	5,338,018	813,735	583,546	13,077,214	8,255,191	1,960,764
25,000 to-à	30,000 .....	307,649	8,431,812	5,547,944	908,742	478,900	13,133,097	8,816,408	2,233,612
30,000 to-à	40,000 .....	351,914	12,087,390	8,345,463	1,492,742	634,386	21,803,633	15,390,391	4,211,271
40,000 to-à	50,000 .....	138,443	6,109,330	4,379,841	855,063	284,041	12,557,271	9,254,799	2,713,469
50,000 and over-et plus .....		107,597	8,263,643	6,217,328	1,439,961	239,693	20,396,221	15,618,677	5,476,656
TOTAL .....		3,874,484	65,964,917	39,614,447	6,651,796	5,865,795	112,989,651	70,976,291	19,164,077

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



TABLEAU 7 (SUITE)

## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$2,000 .....	69	\$ 68	\$ 1,352	\$ 390	56	\$ 136	\$ 1,146	\$ 320
2,000 to-à 3,000 .....	34	82	420	100				
3,000 to-à 4,000 .....	63	240	209	25				
4,000 to-à 5,000 .....	618	2,873	69	2	224	1,082	308	60
Under Moins de \$5,000 .....	784	3,263	2,049	517	286	965	1,558	407
5,000 to-à 6,000 .....	181	950	72	1	364	1,998	286	8
6,000 to-à 7,000 .....	4,481	29,859	9,810	316	3,691	24,419	7,838	148
7,000 to-à 8,000 .....	11,420	85,650	30,310	2,213	10,926	82,035	29,587	1,358
8,000 to-à 9,000 .....	13,528	115,717	46,574	5,727	11,072	94,173	37,482	3,194
9,000 to-à 10,000 .....	15,422	146,632	62,444	9,174	13,890	132,129	56,417	6,508
10,000 to-à 15,000 .....	45,032	378,809	149,210	17,432	39,943	334,755	131,611	11,216
15,000 to-à 20,000 .....	15,651	164,970	73,936	11,928	14,156	148,554	65,003	8,715
20,000 to-à 25,000 .....	17,793	204,700	96,003	17,086	15,442	177,405	80,366	11,838
25,000 to-à 30,000 .....	16,951	211,768	101,967	18,770	15,288	191,086	94,619	15,703
30,000 to-à 35,000 .....	18,359	247,412	124,111	24,130	14,996	202,422	102,809	18,716
35,000 to-à 40,000 .....	17,999	260,906	138,887	28,500	14,785	214,138	110,467	20,733
40,000 to-à 45,000 .....	86,753	1,089,755	534,904	100,415	74,667	933,605	453,264	75,705
45,000 to-à 50,000 .....	16,679	258,584	139,201	29,214	13,831	214,247	112,895	22,042
50,000 to-à 55,000 .....	15,431	254,460	141,629	30,406	15,408	254,451	139,268	28,504
55,000 to-à 60,000 .....	17,294	302,360	174,420	38,904	14,348	251,347	142,212	29,945
60,000 to-à 65,000 .....	15,111	279,789	159,647	36,232	11,966	221,182	129,859	28,134
65,000 to-à 70,000 .....	14,174	276,025	162,561	37,481	10,852	211,611	125,090	27,826
70,000 to-à 75,000 .....	78,689	1,371,217	777,457	172,237	66,405	1,152,838	649,325	136,451
75,000 to-à 80,000 .....	32,924	698,270	424,235	101,352	29,688	630,213	386,573	87,841
80,000 to-à 85,000 .....	31,059	737,707	463,205	114,826	27,148	644,904	406,792	96,790
85,000 to-à 90,000 .....	26,758	701,048	449,386	113,958	22,446	588,348	385,181	94,121
90,000 to-à 95,000 .....	25,563	733,737	482,634	126,025	19,807	569,267	384,375	97,508
95,000 to-à 100,000 .....	116,304	2,870,761	1,819,461	456,161	99,089	2,432,732	1,562,921	376,260
100,000 to-à 150,000 .....	57,173	1,965,146	1,359,480	381,424	55,542	1,916,778	1,340,192	362,101
150,000 to-à 200,000 .....	22,540	990,977	710,501	213,898	23,895	1,054,682	764,503	220,627
200,000 and over-et plus .....	16,677	1,298,413	977,836	314,809	20,469	1,521,855	1,150,967	392,115
<b>GRAND TOTAL</b> <b>TOTAL GLOBAL .....</b>	<b>423,952</b>	<b>9,968,342</b>	<b>6,330,899</b>	<b>1,656,895</b>	<b>380,296</b>	<b>9,348,209</b>	<b>6,054,342</b>	<b>1,574,883</b>
<b>Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$1,000 .....	72,572	8,193	14	2	51,583	29,789	1,138	319
1,000 to-à 2,000 .....	21,483	31,783	1,352	388	18,085	26,769	9	
2,000 to-à 4,000 .....	56,578	174,656	684	125	32,581	96,229	351	27
4,000 to-à 6,000 .....	54,229	269,854	13,434	3	36,179	181,242	11,555	69
6,000 to-à 8,000 .....	57,894	402,100	73,382	2,529	45,550	318,025	66,579	1,507
8,000 to-à 10,000 .....	49,805	448,184	129,980	14,902	37,818	341,322	106,583	9,701
10,000 to-à 15,000 .....	104,732	1,303,863	566,711	100,415	91,516	1,136,733	486,207	75,705
15,000 to-à 20,000 .....	81,044	1,411,313	783,407	172,237	68,961	1,196,206	658,560	136,451
20,000 to-à 25,000 .....	64,840	1,455,038	890,501	216,178	57,616	1,292,289	798,255	184,631
25,000 to-à 30,000 .....	52,676	1,444,524	934,696	239,983	42,926	1,175,952	773,984	191,629
30,000 to-à 40,000 .....	57,721	1,983,762	1,366,641	381,424	55,865	1,927,923	1,346,640	362,101
40,000 to-à 50,000 .....	22,748	1,000,126	713,887	213,898	24,199	1,068,141	769,362	220,627
50,000 and over-et plus .....	17,722	1,398,376	1,045,280	314,809	20,866	1,558,395	1,173,920	392,115
<b>TOTAL .....</b>	<b>714,044</b>	<b>11,315,385</b>	<b>6,519,968</b>	<b>1,656,895</b>	<b>583,745</b>	<b>10,289,436</b>	<b>6,193,141</b>	<b>1,574,883</b>

TABLE 7 (CONTINUED)

## ALL RETURNS BY PROVINCE AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

		ALBERTA				BRITISH COLUMBIA COLOMBIE-BRITANNIQUE			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	T In t
<b>Taxable Returns</b> <i>Déclarations imposables</i>									
Under			\$	\$	\$		\$	\$	
<i>Moins de</i>	\$2,000.....	68	1,889-	1,992	644	21	26	477	12
\$2,000 to-à	3,000.....	126	316	241	12	63	135	34	
3,000 to-à	4,000.....	63	225	734	163	118	408	3,468	1,190
4,000 to-à	5,000.....	204	905	679	89	2,985	14,302	5,743	1,310
Under									
<i>Moins de</i>	\$5,000.....	461	442-	3,646	908	3,187	14,870	9,722	2,620
\$5,000 to-à	6,000.....	471	2,568	978	56	22,472	124,884	25,951	856
6,000 to-à	7,000.....	7,426	49,740	18,280	829	39,883	258,577	68,935	970
7,000 to-à	8,000.....	27,142	203,716	73,354	3,022	39,168	293,426	93,121	5,919
8,000 to-à	9,000.....	30,237	256,953	105,431	7,439	44,225	376,427	134,380	14,885
9,000 to-à	10,000.....	35,314	336,300	150,013	14,944	47,291	449,527	166,935	21,485
5,000 to-à	10,000.....	100,590	849,277	348,057	26,291	193,039	1,502,841	489,321	44,117
10,000 to-à	11,000.....	35,086	368,142	170,067	20,892	45,451	477,573	191,977	27,866
11,000 to-à	12,000.....	33,147	381,104	188,823	27,239	47,184	543,291	231,591	36,713
12,000 to-à	13,000.....	36,491	455,898	231,638	36,380	49,495	618,117	286,450	49,644
13,000 to-à	14,000.....	34,452	464,908	242,164	41,293	44,677	602,851	291,591	52,916
14,000 to-à	15,000.....	34,615	502,333	271,226	49,850	41,515	600,635	305,305	58,371
10,000 to-à	15,000.....	173,791	2,172,386	1,103,918	175,654	228,322	2,842,468	1,306,915	225,510
15,000 to-à	16,000.....	34,961	540,929	303,022	58,331	42,933	665,355	358,073	71,585
16,000 to-à	17,000.....	35,059	578,809	333,944	67,781	41,052	676,346	365,627	74,407
17,000 to-à	18,000.....	35,799	626,891	375,327	78,811	38,594	675,741	384,198	80,807
18,000 to-à	19,000.....	35,578	658,083	401,606	86,334	38,774	717,093	427,051	93,079
19,000 to-à	20,000.....	33,111	645,238	398,747	87,305	40,535	790,169	472,966	104,604
15,000 to-à	20,000.....	174,508	3,049,950	1,812,647	378,562	201,888	3,524,703	2,007,915	424,481
20,000 to-à	22,500.....	72,828	1,545,850	996,092	224,826	91,482	1,942,511	1,196,836	271,555
22,500 to-à	25,000.....	64,817	1,537,534	1,020,430	237,879	82,038	1,945,063	1,243,950	292,710
25,000 to-à	27,500.....	57,160	1,499,161	1,006,981	242,411	72,575	1,903,663	1,263,292	307,097
27,500 to-à	30,000.....	54,295	1,561,086	1,069,492	265,741	69,562	1,999,988	1,349,250	338,298
20,000 to-à	30,000.....	249,100	6,143,630	4,092,995	970,856	315,657	7,791,226	5,053,328	1,209,660
30,000 to-à	40,000.....	156,233	5,394,962	3,882,049	1,029,905	211,026	7,263,005	5,119,193	1,371,025
40,000 to-à	50,000.....	76,547	3,392,416	2,541,754	734,389	85,724	3,774,584	2,759,677	799,454
50,000 and over-et plus.....		69,772	5,768,006	4,434,778	1,538,599	67,841	5,543,130	4,195,012	1,488,627
GRAND TOTAL									
TOTAL GLOBAL.....		1,001,002	26,770,183	18,219,844	4,855,164	1,306,684	32,256,828	20,941,083	5,565,497
<b>All Returns</b> <i>Toutes les déclarations</i>									
Under									
<i>Moins de</i>	\$1,000.....	107,843	55,575-	2,099	644	134,011	49,719-	25	
\$1,000 to-à	2,000.....	36,378	54,623	481		43,001	63,401	487	122
2,000 to-à	4,000.....	75,180	228,724	1,391	175	91,904	279,689	3,578	1,190
4,000 to-à	6,000.....	82,545	415,800	31,778	144	100,882	506,077	39,839	2,167
6,000 to-à	8,000.....	95,074	663,275	156,045	3,851	119,487	832,459	170,571	6,890
8,000 to-à	10,000.....	90,414	814,961	284,485	22,384	113,706	1,022,908	311,358	36,371
10,000 to-à	15,000.....	198,549	2,464,160	1,148,333	175,654	243,734	3,025,168	1,326,410	225,510
15,000 to-à	20,000.....	177,849	3,106,103	1,825,030	378,562	205,253	3,582,753	2,023,175	424,481
20,000 to-à	25,000.....	138,773	3,108,554	2,025,502	462,705	175,033	3,921,756	2,452,869	564,265
25,000 to-à	30,000.....	112,296	3,083,208	2,085,663	508,152	143,167	3,931,378	2,623,310	645,395
30,000 to-à	40,000.....	157,285	5,432,124	3,899,573	1,029,905	212,159	7,302,024	5,135,592	1,371,025
40,000 to-à	50,000.....	77,110	3,417,029	2,557,057	734,389	86,240	3,797,589	2,772,721	799,454
50,000 and over-et plus.....		70,771	5,861,893	4,475,328	1,538,599	68,633	5,615,370	4,226,215	1,488,627
TOTAL.....		1,420,067	28,594,878	18,492,765	4,855,164	1,737,210	33,830,851	21,086,150	5,565,497

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

		YUKON			NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST				
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns Déclarations imposables									
Under Moins de			\$	\$	\$		\$	\$	\$
\$2,000 to-à	\$2,000.....								
3,000 to-à	3,000.....								
4,000 to-à	4,000.....	186	890	63	2	15	47	15	1
5,000 to-à	5,000.....					100	485	30	
Under Moins de	\$5,000.....	195	924	73	2	116	534	46	1
\$5,000 to-à	6,000.....	288	1,589	267	7	597	3,296	531	14
6,000 to-à	7,000.....	283	1,825	402	17	554	3,642	973	42
7,000 to-à	8,000.....	419	3,107	1,002	83	429	3,244	1,159	108
8,000 to-à	9,000.....	465	3,970	1,496	188	724	6,184	2,437	300
9,000 to-à	10,000.....	230	2,201	871	120	596	5,600	2,356	339
10,000 to-à	10,000.....	1,685	12,692	4,038	416	2,900	21,965	7,457	803
10,000 to-à	11,000.....	360	3,779	1,643	261	496	5,151	2,136	327
11,000 to-à	12,000.....	444	5,105	2,343	397	621	7,160	3,448	596
12,000 to-à	13,000.....	388	4,831	2,409	439	669	8,340	4,301	781
13,000 to-à	14,000.....	328	4,441	2,424	474	518	6,986	3,504	638
14,000 to-à	15,000.....	320	4,649	2,709	551	602	8,732	4,659	909
10,000 to-à	15,000.....	1,840	22,805	11,528	2,123	2,906	36,369	18,049	3,252
15,000 to-à	16,000.....	308	4,774	2,768	573	539	8,337	4,645	939
16,000 to-à	17,000.....	326	5,402	3,186	673	505	8,318	4,741	974
17,000 to-à	18,000.....	296	5,169	2,862	607	409	7,170	4,206	882
18,000 to-à	19,000.....	211	3,900	2,388	530	444	8,183	5,011	1,087
19,000 to-à	20,000.....	285	5,560	3,509	795	353	6,891	4,020	880
15,000 to-à	20,000.....	1,426	24,805	14,713	3,178	2,250	38,898	22,624	4,762
20,000 to-à	22,500.....	596	12,733	8,163	1,880	957	20,252	13,145	3,009
22,500 to-à	25,000.....	774	18,401	12,215	2,919	1,013	24,053	15,768	3,710
25,000 to-à	27,500.....	587	15,348	10,602	2,608	1,105	28,900	19,560	4,786
27,500 to-à	30,000.....	513	14,633	10,024	2,561	1,055	30,329	21,474	5,418
20,000 to-à	30,000.....	2,467	61,116	41,005	9,967	4,131	103,534	69,947	16,923
30,000 to-à	40,000.....	1,980	68,933	50,468	13,864	3,480	120,877	86,867	23,457
40,000 to-à	50,000.....	990	43,615	32,993	9,837	2,063	91,685	69,202	20,545
50,000 and over-et plus.....		530	37,027	27,429	9,580	1,690	109,166	85,602	29,819
GRAND TOTAL TOTAL GLOBAL.....		11,109	271,917	182,246	48,966	19,533	523,028	359,794	99,562
All Returns Toutes les déclarations									
Under Moins de	\$1,000.....	921	229-			2,876	510		
\$1,000 to-à	2,000.....	482	715			1,052	1,568		
2,000 to-à	4,000.....	828	2,497	10		2,368	7,019	16	
4,000 to-à	6,000.....	908	4,556	353	8	1,606	8,000	582	15
6,000 to-à	8,000.....	893	6,220	1,411	100	1,169	8,170	2,134	
8,000 to-à	10,000.....	826	7,312	2,368	309	1,425	12,685	4,795	639
10,000 to-à	15,000.....	1,874	23,272	11,536	2,123	2,939	36,774	18,074	3,252
15,000 to-à	20,000.....	1,453	25,268	14,756	3,178	2,260	39,016	22,626	4,762
20,000 to-à	25,000.....	1,395	31,707	20,410	4,798	1,970	44,350	28,913	6,720
25,000 to-à	30,000.....	1,100	30,008	20,627	5,169	2,160	59,284	41,034	10,203
30,000 to-à	40,000.....	1,990	69,106	50,613	13,864	3,480	120,943	86,867	23,457
40,000 to-à	50,000.....	990	43,846	33,119	9,837	2,063	91,685	69,202	20,545
50,000 and over-et plus.....		530	37,483	27,618	9,580	1,690	109,283	85,707	29,819
TOTAL.....		14,188	281,759	182,821	48,966	27,061	539,287	359,951	99,562

TABLE 8

## ALL RETURNS BY PROVINCE AND OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-ÉDOUARD			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses .....	93,831	1,571,608	919,445	248,633	23,816	323,040	176,575	41,211
Employees of Institutions .....	18,740	331,753	194,502	52,054	4,656	73,753	42,291	10,000
Teachers and Professors .....	4,827	144,421	95,284	27,848	696	19,153	12,278	3,000
Federal Employees .....	8,966	228,309	149,799	43,824	2,533	66,756	43,203	12,000
Provincial Employees .....	20,937	419,536	256,147	70,609	6,743	119,184	69,093	17,000
Municipal Employees .....	5,090	76,348	41,435	10,203	320	7,261	4,781	1,000
Armed Forces .....	880	21,114	13,160	3,469	943	24,305	15,311	4,000
Federal Crown Corp. ....	5,361	134,736	81,977	22,928	937	22,000	13,855	3,000
Provincial Crown Corp. ....	2,361	51,996	31,859	8,565	82	1,358	894	200
Unclassified Employees .....	11,394	95,368	41,364	10,072	3,080	26,253	12,173	2,400
Total Employees .....	172,383	3,075,188	1,824,973	498,205	43,806	683,065	390,454	96,600
Farmers .....	279	2,461	997	168	2,251	31,620	15,998	2,500
Fishermen .....	11,121	112,835	47,188	8,600	2,073	29,966	16,314	2,800
Total Farmers and Fishermen .....	11,400	115,296	48,185	8,768	4,324	61,586	32,312	5,300
Accountants .....	70	3,247	2,345	730	40	1,865	1,140	300
Medical Doctors and Surgeons ..	438	45,468	34,842	13,771	130	12,087	7,950	3,000
Dentists .....	60	5,546	4,083	1,641	30	1,827	1,199	300
Lawyers and Notaries .....	200	13,576	10,200	3,062	60	2,947	2,121	600
Engineers and Architects .....	10	163	93	20	11	344	221	60
Entertainers and Artists .....	138	982	417	94	28	97	21	60
Other Professionals .....	201	5,168	3,067	695	208	3,129	1,695	400
Total Professionals .....	1,114	74,150	55,048	20,014	499	22,295	14,347	4,800
Salesmen .....	349	6,801	4,093	1,181	91	1,479	793	100
Forestry Operators .....	116	1,697	987	268	10	108	14	60
Manufacturers .....	428	3,268	880	188	98	1,037	465	100
Construction .....	689	9,704	4,263	933	310	4,306	2,172	400
Public Utility, Transport Oper. ....	1,228	14,905	6,967	1,709	366	4,603	2,198	400
Wholesale Traders .....	106	1,765	981	257	21	630	396	100
Retail Traders .....	3,130	35,015	17,240	4,409	619	7,954	4,418	1,000
Insurance Agency Operators .....								
Real Estate Agency Operators .....					16	181	43	60
Other Finance .....								
Recreational Services Operators ..	52	300	58	17	35	253	81	60
Business Services Operators .....	15	218	153	45	20	270	91	60
Other Service Operators .....	1,592	19,586	9,876	2,757	931	10,513	5,227	1,200
Other Business Proprietors .....	20	225	145	37				60
Total Business Proprietors .....	7,375	86,784	41,665	10,621	2,437	30,112	15,240	3,400
Investors .....	6,149	84,405	50,887	12,145	3,129	52,348	29,906	5,600
Property Owners .....	679	6,470	2,755	775	307	5,510	3,329	1,000
Total Investment .....	6,828	90,875	53,642	12,920	3,436	57,858	33,235	6,700
Pensioners .....	17,693	175,224	51,150	10,983	4,499	53,076	17,012	3,400
Unclassified .....	82,701	409,388	134,149	23,335	12,084	73,949	27,108	4,600
GRAND TOTAL .....	299,843	4,033,707	2,212,906	586,027	71,176	983,419	530,500	125,300

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
181,219	3,132,543	1,886,476	503,472	145,763	2,411,851	1,404,524	371,061	..... Employés d'entreprises
31,661	579,723	337,755	87,977	25,443	444,187	255,708	66,886	..... Employés d'institutions
6,532	220,942	151,731	45,428	3,924	115,560	71,432	20,560	..... Instituteurs et professeurs
19,508	494,953	317,882	89,666	11,225	277,497	174,317	50,360	..... Employés fédéraux
21,554	386,850	231,408	61,907	23,373	509,493	312,127	85,231	..... Employés provinciaux
18,807	396,343	249,521	69,066	6,074	114,667	68,712	18,481	..... Employés municipaux
12,360	338,238	218,918	60,205	4,808	121,070	77,399	20,987	..... Forces armées
10,091	280,271	181,718	50,549	8,374	235,390	150,904	42,277	..... Soc. de la Couronne fédérale
5,685	137,998	86,112	23,601	4,431	115,844	76,530	22,053	..... Soc. de la Couronne provinciale
18,174	143,910	61,704	13,194	16,018	123,262	49,366	10,717	..... Employés non classés
325,591	6,111,771	3,723,225	1,005,064	249,433	4,468,821	2,641,020	708,612	..... Total, employés
2,278	32,576	17,352	2,903	2,459	33,195	16,603	3,385	..... Agriculteurs
8,935	172,953	108,406	26,910	2,996	53,054	33,026	7,767	..... Pêcheurs
11,213	205,530	125,758	29,813	5,455	86,249	49,628	11,153	..... Total, agriculteurs et pêcheurs
343	18,863	12,947	4,033	259	12,753	9,329	3,065	..... Comptables
1,330	136,178	102,402	42,708	719	63,937	46,930	19,164	..... Médecins et chirurgiens
240	16,526	11,894	4,120	140	7,278	5,158	1,872	..... Dentistes
569	30,883	21,614	7,385	554	27,381	20,107	6,479	..... Avocats et notaires
30	1,016	626	235	38	1,194	880	274	..... Ingénieurs et architectes
475	3,756	1,455	286	185	2,892	1,708	541	..... Artistes, athlètes, etc.
762	13,675	7,812	2,243	558	13,135	8,626	2,946	..... Autres professions libérales
3,744	220,896	158,751	61,010	2,448	128,570	92,739	34,340	..... Total, professions libérales
1,029	15,887	8,694	2,445	772	10,201	5,209	1,255	..... Vendeurs
330	4,759	2,405	536	877	17,032	9,967	2,117	..... Exploitants forestiers
487	4,789	2,222	390	344	3,433	1,627	457	..... Fabricants
2,698	37,834	17,613	3,991	1,470	18,687	8,796	1,919	..... Construction
2,678	37,744	19,690	4,801	2,075	30,652	16,298	3,643	.. Exploit., serv. publique - transp.
191	2,884	1,426	323	138	1,221	351	60	..... Commerçants de gros
4,487	57,384	29,801	7,408	3,797	40,661	19,652	4,774	..... Commerçants de détail
12	91	37	6	25	920	636	189	..... Courtiers d'assurance
42	1,450	961	294	30	379	227	51	..... Courtiers en immeubles
76	4,282	2,590	1,067					..... Autres entreprises financières
149	2,384	1,399	448	150	1,657	920	247	.... Exploitants, services récréatifs
200	2,888	1,541	403	110	1,407	606	114	.... Exploi., services commerciaux
5,103	56,518	28,467	6,909	4,078	46,684	23,525	5,596	..... Exploitants, autres services
75	748	349	69	51	352	141	23	..... Prop., autres entreprises
16,528	213,755	108,501	26,644	13,147	163,324	82,902	19,237	..... Total, prop. d'entreprises
22,567	440,082	279,734	56,403	16,905	308,611	195,832	42,488	..... Investisseurs
1,945	35,028	20,939	6,380	1,514	23,413	11,971	3,431	..... Propriétaires d'immeubles
24,512	475,110	300,673	62,783	18,419	332,024	207,804	45,918	..... Total, placements
45,108	564,610	211,839	47,078	31,418	387,642	136,623	30,456	..... Retraités
71,427	295,393	113,082	21,884	86,436	437,954	172,128	31,213	..... Non classés
499,152	8,102,951	4,750,524	1,256,721	407,528	6,014,784	3,388,054	882,183	..... TOTAL GLOBAL

TABLE 8 (CONTINUED)

## ALL RETURNS BY PROVINCE AND OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC QUÉBEC				ONTARIO				To: T Imp to.
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable		
		\$	\$	\$		\$	\$		
Employees of Businesses .....	1,653,859	31,209,777	19,346,579	3,238,419	2,850,124	59,397,754	38,385,796	10,678,2	
Employees of Institutions .....	275,474	5,534,813	3,376,709	555,397	315,260	6,168,134	3,789,814	978,7	
Teachers and Professors .....	52,582	1,754,451	1,146,696	214,719	96,230	3,480,049	2,412,132	710,08	
Federal Employees .....	75,534	1,955,132	1,279,394	227,636	124,855	3,714,313	2,515,581	722,25	
Provincial Employees .....	88,127	2,302,303	1,505,960	267,387	97,082	2,415,203	1,575,739	429,77	
Municipal Employees .....	155,254	3,872,194	2,516,590	442,599	245,300	5,749,883	3,699,079	999,34	
Armed Forces .....	13,186	289,635	182,429	31,285	29,256	804,243	530,946	146,64	
Federal Crown Corp. ....	57,372	1,719,393	1,147,206	210,788	67,418	2,104,225	1,430,134	405,13	
Provincial Crown Corp. ....	38,323	1,287,492	909,587	174,676	37,746	1,283,382	910,812	270,38	
Unclassified Employees .....	140,712	1,874,087	1,018,185	154,435	179,717	2,156,488	1,142,947	278,23	
Total Employees .....	2,550,423	51,799,277	32,429,335	5,517,342	4,042,988	87,273,674	56,392,979	15,618,87	
Farmers .....	31,418	474,442	229,172	18,812	66,863	961,389	513,038	114,72	
Fishermen .....	2,586	37,416	22,164	3,012	182	5,027	3,590	1,205	
Total Farmers and Fishermen. ....	34,004	511,859	251,337	21,824	67,045	966,415	516,628	115,927	
Accountants .....	3,344	185,891	128,199	30,934	3,596	241,756	176,247	60,341	
Medical Doctors and Surgeons ..	9,099	751,636	562,004	145,067	13,065	1,330,039	1,004,049	423,107	
Dentists .....	2,382	140,543	101,927	23,652	3,827	330,615	249,052	100,016	
Lawyers and Notaries .....	5,505	301,958	212,068	51,143	8,068	559,107	417,067	161,604	
Engineers and Architects .....	1,203	51,571	31,693	8,121	1,672	70,640	51,621	18,044	
Entertainers and Artists .....	4,997	75,075	43,371	8,245	9,366	120,982	67,598	18,293	
Other Professionals .....	9,220	226,746	136,914	25,437	22,012	563,865	352,007	114,031	
Total Professionals .....	35,750	1,733,421	1,216,176	292,598	61,606	3,217,005	2,317,641	895,437	
Salesmen .....	10,755	186,432	105,706	18,127	14,416	260,662	145,699	39,517	
Forestry Operators .....	2,769	60,091	35,739	4,823	1,653	28,594	15,575	3,311	
Manufacturers .....	3,457	50,359	27,308	4,354	8,157	175,080	102,936	32,300	
Construction .....	13,676	237,201	134,911	20,959	32,065	473,249	252,298	60,542	
Public Utility, Transport Oper. ...	15,052	200,729	97,635	12,659	20,135	264,079	145,032	34,347	
Wholesale Traders .....	1,739	29,966	16,693	2,791	3,437	76,234	47,413	14,189	
Retail Traders .....	44,224	676,670	381,299	62,328	49,501	603,328	336,090	82,702	
Insurance Agency Operators .....	698	17,561	10,426	2,040	472	11,136	6,403	1,720	
Real Estate Agency Operators .....	230	5,045	3,037	934	998	26,648	15,100	4,445	
Other Finance .....	552	11,223	6,816	1,344	1,756	52,738	35,444	14,477	
Recreational Services Operators ..	1,609	27,676	12,392	1,322	4,116	67,488	41,485	11,415	
Business Services Operators .....	2,186	27,893	14,593	2,074	7,702	110,250	59,229	14,870	
Other Service Operators .....	35,940	446,371	233,153	35,087	56,915	627,777	327,019	80,190	
Other Business Proprietors .....	1,496	18,820	9,634	1,243	2,353	33,237	17,825	4,503	
Total Business Proprietors .....	123,628	1,809,602	983,637	151,957	189,260	2,549,838	1,401,848	359,012	
Investors .....	209,811	3,283,042	2,023,139	288,213	454,662	9,826,642	6,472,258	1,287,834	
Property Owners .....	42,582	844,389	505,292	99,024	43,407	711,590	428,427	126,413	
Total Investment .....	252,393	4,127,431	2,528,431	387,237	498,069	10,538,233	6,900,685	1,414,246	
Pensioners .....	309,505	3,584,982	1,237,732	167,540	434,648	5,857,123	2,313,693	500,842	
Unclassified .....	558,026	2,211,913	862,094	95,173	557,763	2,326,700	987,117	220,217	
GRAND TOTAL .....	3,874,484	65,964,917	39,614,447	6,651,796	5,865,795	112,989,651	70,976,291	19,164,077	

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

MANITOBA				SASKATCHEWAN				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
52,102	4,475,777	2,703,848	696,448	200,272	3,744,840	2,314,008	603,598	..... Employés d'entreprises
41,382	723,010	420,373	107,420	35,078	635,230	366,107	91,293	..... Employés d'institutions
14,882	515,660	346,294	101,296	14,885	527,902	358,836	105,191	..... Instituteurs et professeurs
15,266	397,316	255,928	72,123	10,683	276,789	173,898	48,157	..... Employés fédéraux
22,620	562,229	365,210	101,683	18,728	501,904	327,206	91,337	..... Employés provinciaux
26,177	525,465	314,338	83,281	18,663	362,957	222,414	57,922	..... Employés municipaux
3,817	105,957	68,867	19,120	2,010	49,134	32,060	8,246	..... Forces armées
17,000	487,582	320,393	90,535	6,828	197,400	130,003	35,438	..... Soc. de la Couronne fédérale
12,205	345,183	233,662	67,273	12,218	393,648	274,398	80,192	..... Soc. de la Couronne provinciale
24,624	230,055	93,075	20,229	26,056	238,148	107,004	21,424	..... Employés non classés
30,075	8,368,233	5,121,987	1,359,408	345,421	6,927,952	4,305,935	1,142,798	..... Total, employés
31,424	412,509	208,935	36,490	69,635	1,287,404	768,137	155,635	..... Agriculteurs
612	4,659	1,297	273	114	754	226	26	..... Pêcheurs
32,036	417,167	210,232	36,764	69,749	1,288,158	768,363	155,662	..... Total, agriculteurs et pêcheurs
548	23,555	17,277	3,219	429	18,511	12,109	3,635	..... Comptables
1,327	116,658	85,283	25,385	984	100,117	73,438	30,359	..... Médecins et chirurgiens
220	16,605	11,940	2,866	267	22,055	14,170	4,925	..... Dentistes
679	56,507	37,947	8,994	556	37,511	26,125	9,069	..... Avocats et notaires
110	7,696	5,166	1,815	47	1,764	1,184	428	..... Ingénieurs et architectes
929	8,641	4,404	1,154	359	4,897	2,997	508	..... Artistes, athlètes, etc.
2,063	67,591	36,496	6,840	1,585	29,161	18,078	5,394	..... Autres professions libérales
5,879	297,253	198,512	50,273	4,227	214,016	148,101	54,317	..... Total, professions libérales
1,295	25,017	14,636	4,522	1,143	18,322	10,307	2,907	..... Vendeurs
20	196	91	14	20	1,468	1,147	247	..... Exploitants forestiers
325	3,853	1,752	323	575	10,361	5,816	1,273	..... Fabricants
5,314	69,071	33,604	7,184	4,249	55,285	28,915	6,093	..... Construction
2,843	35,554	17,134	3,328	2,543	38,865	22,912	5,361	.. Exploit., serv. publique - transp.
325	6,850	4,890	980	240	3,772	2,099	608	..... Commerçants de gros
6,893	72,286	35,248	7,761	5,997	76,443	46,779	12,063	..... Commerçants de détail
127	927	323	30	30	322	132	3	..... Courtiers d'assurance
150	3,581	2,391	825					..... Courtiers en immeubles
90	1,557	1,121	396	11	435	366	79	..... Autres entreprises financières
352	4,726	3,352	961	152	1,148	300	17	.... Exploitants, services récréatifs
454	5,145	2,733	387	351	3,243	1,535	319	.... Exploi., services commerciaux
7,119	78,000	37,966	9,556	7,377	75,132	39,725	9,475	..... Exploitants, autres services
575	6,568	2,973	330	158	2,284	1,478	224	..... Prop., autres entreprises
24,595	288,316	143,578	32,043	21,710	268,646	151,204	35,762	..... Total, prop. d'entreprises
49,199	796,980	477,362	99,948	47,758	875,123	528,967	122,537	..... Investisseurs
5,875	88,173	43,314	11,330	5,722	93,889	53,432	14,097	..... Propriétaires d'immeubles
55,074	885,153	520,676	111,278	53,480	969,012	582,399	136,633	..... Total, placements
88,869	809,487	224,118	45,597	33,687	438,419	166,623	35,472	..... Retraités
76,221	224,758	86,230	17,009	54,328	164,911	60,208	11,332	..... Non classés
714,044	11,315,385	6,519,968	1,656,895	583,745	10,289,436	6,193,141	1,574,883	..... TOTAL GLOBAL

TABLE 8 (CONTINUED)

## ALL RETURNS BY PROVINCE AND OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA COLOMBIE-BRITANNIQUE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses .....	643,521	14,368,627	9,590,183	2,629,193	751,403	16,838,018	11,048,943	3,011,488
Employees of Institutions .....	88,338	1,781,185	1,115,086	275,992	97,478	1,882,162	1,130,189	278,444
Teachers and Professors .....	31,868	1,149,834	817,323	232,228	31,518	1,096,353	749,653	213,644
Federal Employees .....	21,289	567,066	374,736	98,634	33,064	930,322	624,675	167,947
Provincial Employees .....	54,657	1,348,240	892,016	233,041	39,622	1,046,328	670,718	175,033
Municipal Employees .....	62,201	1,466,142	969,862	251,958	51,218	1,194,432	764,670	198,132
Armed Forces .....	8,269	207,995	135,112	33,388	7,404	196,812	129,616	33,596
Federal Crown Corp. ....	15,225	477,221	331,632	91,462	13,751	420,916	284,910	77,913
Provincial Crown Corp. ....	15,423	432,341	294,108	76,801	26,596	832,541	566,703	158,751
Unclassified Employees .....	51,120	816,295	485,061	125,211	53,929	712,832	388,381	91,715
Total Employees .....	991,911	22,614,946	15,005,119	4,047,907	1,105,983	25,150,716	16,358,459	4,406,713
Farmers .....	55,164	938,236	569,305	117,207	9,683	133,234	81,847	18,919
Fishermen .....	63	558			6,710	95,748	56,395	12,654
Total Farmers and Fishermen .....	55,227	938,794	569,305	117,207	16,393	228,982	138,243	31,573
Accountants .....	1,164	48,838	35,255	9,978	1,498	71,498	49,456	18,007
Medical Doctors and Surgeons ..	1,359	141,173	103,266	44,942	4,658	475,720	342,480	151,401
Dentists .....	290	11,804	8,150	2,940	1,609	123,964	87,490	34,071
Lawyers and Notaries .....	1,423	113,680	82,631	32,830	3,011	199,540	135,731	50,987
Engineers and Architects .....	370	10,050	6,957	1,891	661	25,704	18,673	6,402
Entertainers and Artists .....	1,960	13,966	6,016	1,236	1,866	19,932	9,811	2,423
Other Professionals .....	8,598	211,421	132,958	40,323	10,020	212,486	130,341	35,965
Total Professionals .....	15,163	550,932	375,233	134,140	23,323	1,128,844	773,981	299,256
Salesmen .....	2,258	37,616	22,632	5,962	3,561	64,057	38,854	11,947
Forestry Operators .....	75	856	133		1,865	30,915	20,123	5,150
Manufacturers .....	1,019	11,689	6,046	1,161	2,667	47,174	26,322	5,861
Construction .....	9,829	129,794	68,537	13,993	12,301	163,213	80,963	17,544
Public Utility, Transport Oper. ...	8,308	119,530	68,920	15,069	6,334	89,449	50,549	11,774
Wholesale Traders .....	594	14,584	6,685	2,569	737	14,498	7,837	2,378
Retail Traders .....	8,820	104,818	58,554	13,924	13,573	152,073	86,287	20,883
Insurance Agency Operators .....	196	4,988	3,392	908	40	645	441	124
Real Estate Agency Operators .....	113	4,456	3,095	863	804	15,094	12,434	3,774
Other Finance .....	473	11,001	6,385	2,914	649	14,687	11,007	3,568
Recreational Services Operators ..	671	19,998	10,348	1,868	1,265	11,396	7,663	1,717
Business Services Operators .....	1,963	21,757	10,611	2,327	3,194	39,342	19,828	4,671
Other Service Operators .....	17,485	231,972	126,525	30,708	20,917	270,388	140,525	35,354
Other Business Proprietors .....	2,649	41,431	26,141	7,857	1,809	24,660	16,107	4,475
Total Business Proprietors .....	52,195	716,874	395,372	94,160	66,154	873,536	480,085	117,274
Investors .....	84,965	1,987,112	1,339,985	290,496	142,870	2,818,487	1,782,088	367,798
Property Owners .....	12,445	203,035	119,297	30,475	19,403	317,899	179,490	54,559
Total Investment .....	97,410	2,190,147	1,459,282	320,971	162,273	3,136,386	1,961,579	422,357
Pensioners .....	63,340	860,254	355,431	73,289	154,321	2,125,650	839,492	173,907
Unclassified .....	142,563	685,315	310,390	61,529	205,202	1,122,680	495,457	102,471
GRAND TOTAL .....	1,420,067	28,594,878	18,492,765	4,855,164	1,737,210	33,830,851	21,086,150	5,565,497

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
5,392	107,764	70,211	19,649	10,046	212,867	145,290	41,406	..... Employés d'entreprises
383	5,934	2,977	662	1,591	28,184	16,819	4,200	..... Employés d'institutions
120	4,004	2,802	772	410	16,420	11,738	3,426	..... Instituteurs et professeurs
1,337	40,822	28,342	7,883	1,927	60,132	42,542	12,037	..... Employés fédéraux
2,069	56,488	38,969	10,745	4,102	117,612	80,953	22,324	..... Employés provinciaux
231	4,732	3,208	878	1,019	18,092	11,046	2,691	..... Employés municipaux
18	515	385	101	347	10,596	7,432	1,940	..... Forces armées
456	13,630	9,466	2,550	712	22,702	16,412	4,665	..... Soc. de la Couronne fédérale
10	211	116	31	140	4,423	3,013	808	..... Soc. de la Couronne provinciale
672	7,375	3,236	712	1,589	14,872	7,651	1,745	..... Employés non classés
10,690	241,475	159,713	43,983	21,887	505,900	342,897	95,240	..... Total, employés
22	130	61	10					..... Agriculteurs
10	64	20	2	21	196	91	19	..... Pêcheurs
32	194	81	12	27	286	147	33	..... Total, agriculteurs et pêcheurs
				12	523	324	96	..... Comptables
16	1,319	1,049	425	31	2,967	1,921	787	..... Médecins et chirurgiens
10	601	466	164	11	711	488	203	..... Dentistes
20	1,368	837	298	18	1,054	758	282	..... Avocats et notaires
								..... Ingénieurs et architectes
20	181	117	41	13	154	84	19	..... Artistes, athlètes, etc.
127	2,232	1,200	283	88	1,157	649	182	..... Autres professions libérales
212	6,248	4,042	1,309	178	6,687	4,301	1,589	..... Total, professions libérales
				25	94	47	11	..... Vendeurs
10	201	114	29					..... Exploitants forestiers
12	98	83	22					..... Fabricants
126	1,925	1,120	262	65	1,084	632	155	..... Construction
65	958	583	133	78	911	464	93	.. Exploit., serv. publique - transp.
								..... Commerçants de gros
108	1,198	608	136	85	1,354	902	248	..... Commerçants de détail
								..... Courtiers d'assurance
								..... Courtiers en immeubles
								..... Autres entreprises financières
30	346	185	36	10	210	117	25	.... Exploitants, services récréatifs
255	2,977	1,767	428	20	220	111	24	.... Exploi., services commerciaux
73	493	312	72	140	2,004	1,185	286	..... Exploitants, autres services
								..... Prop., autres entreprises
699	8,586	4,988	1,171	420	6,154	3,631	890	..... Total, prop. d'entreprises
353	8,894	6,548	1,007	334	5,447	3,684	729	..... Investisseurs
81	1,021	586	131	46	683	426	122	..... Propriétaires d'immeubles
434	9,915	7,134	1,137	380	6,130	4,110	851	..... Total, placements
366	5,072	2,243	493	700	3,702	438	87	..... Retraités
1,750	10,197	4,577	847	3,444	10,336	4,380	860	..... Non classés
14,188	281,759	182,821	48,966	27,061	539,287	359,951	99,562	..... TOTAL GLOBAL

TABLE 8A

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-ÉDOUARD			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses .....	77,745	1,522,775	918,683	248,633	18,703	306,442	176,293	41,711
Employees of Institutions .....	15,900	321,295	194,496	52,054	3,817	71,128	42,225	10,277
Teachers and Professors .....	4,691	143,777	95,245	27,848	658	19,037	12,278	3,408
Federal Employees .....	7,841	225,180	149,799	43,824	2,353	66,075	43,156	12,092
Provincial Employees .....	17,377	407,045	256,147	70,609	5,395	115,410	69,053	17,532
Municipal Employees .....	4,248	73,620	41,317	10,203	286	7,166	4,781	1,263
Armed Forces .....	870	21,013	13,160	3,469	909	24,182	15,311	4,047
Federal Crown Corp. ....	4,920	133,740	81,977	22,928	865	21,739	13,855	3,632
Provincial Crown Corp. ....	2,229	50,969	31,603	8,565	82	1,358	894	210
Unclassified Employees .....	5,774	80,852	41,229	10,072	1,897	23,404	12,171	2,460
Total Employees .....	141,599	2,980,267	1,823,657	498,205	34,965	655,943	390,016	96,632
Farmers .....	154	2,161	997	168	1,409	28,379	15,929	2,503
Fishermen .....	8,886	102,583	47,182	8,600	1,921	29,331	16,314	2,837
Total Farmers and Fishermen .....	9,040	104,744	48,179	8,768	3,330	57,710	32,243	5,340
Accountants .....	60	3,051	2,169	730	40	1,799	1,092	358
Medical Doctors and Surgeons ..	418	43,079	33,295	13,771	130	11,862	7,909	3,018
Dentists .....	60	5,071	3,657	1,641	20	1,628	1,088	348
Lawyers and Notaries .....	190	13,182	9,883	3,062	50	2,829	2,060	619
Engineers and Architects .....	10	168	93	20				
Entertainers and Artists .....	67	602	417	94				
Other Professionals .....	172	4,747	2,873	695	138	2,842	1,674	484
Total Professionals .....	979	69,900	52,387	20,014	397	21,335	14,064	4,895
Salesmen .....	291	6,615	4,093	1,181	70	1,432	793	189
Forestry Operators .....	70	1,583	987	268				
Manufacturers .....	194	2,482	880	188	58	857	465	87
Construction .....	612	9,434	4,263	933	259	4,044	2,172	481
Public Utility, Transport Oper. ...	757	13,151	6,967	1,709	293	4,362	2,198	482
Wholesale Traders .....	89	1,742	981	257	11	579	396	108
Retail Traders .....	2,041	32,497	17,218	4,409	394	7,262	4,337	1,057
Insurance Agency Operators .....								
Real Estate Agency Operators .....					16	181	43	6
Other Finance .....								
Recreational Services Operators ..					12	174	81	15
Business Services Operators .....					10	237	91	19
Other Service Operators .....	923	17,542	9,858	2,757	617	9,690	5,210	1,220
Other Business Proprietors .....	10	210	145	37				
Total Business Proprietors .....	4,713	78,946	41,514	10,621	1,686	27,704	15,143	3,498
Investors .....	3,000	75,991	49,250	12,145	1,813	45,471	28,407	5,695
Property Owners .....	316	5,484	2,753	775	210	5,121	3,325	1,052
Total Investment .....	3,316	81,476	52,002	12,920	2,023	50,592	31,731	6,747
Pensioners .....	8,961	133,393	51,053	10,983	2,786	42,511	16,920	3,478
Unclassified .....	36,488	342,392	134,081	23,335	6,885	65,102	27,093	4,604
GRAND TOTAL .....	205,387	3,797,733	2,206,967	586,027	52,142	922,328	528,003	125,383

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
135,271	2,910,139	1,861,416	503,472	120,178	2,329,704	1,402,307	371,061	..... Employés d'entreprises
26,540	552,016	334,818	87,977	21,923	430,386	255,578	66,886	..... Employés d'institutions
6,261	218,887	151,425	45,428	3,600	111,703	71,432	20,560	..... Instituteurs et professeurs
16,826	482,580	316,719	89,666	9,580	270,438	174,226	50,360	..... Employés fédéraux
15,556	365,719	229,984	61,907	20,626	499,068	312,127	85,231	..... Employés provinciaux
14,898	381,440	248,489	69,066	4,440	109,469	68,712	18,481	..... Employés municipaux
12,104	336,968	218,783	60,205	4,682	120,717	77,385	20,987	..... Forces armées
9,701	278,298	181,529	50,549	8,232	235,251	150,904	42,277	..... Soc. de la Couronne fédérale
4,889	132,826	85,466	23,601	4,244	115,205	76,530	22,053	..... Soc. de la Couronne provinciale
7,268	105,127	58,407	13,194	8,333	102,173	49,196	10,717	..... Employés non classés
249,314	5,763,999	3,687,035	1,005,064	205,838	4,324,113	2,638,397	708,612	..... Total, employés
1,012	25,451	16,340	2,903	1,481	30,099	16,474	3,385	..... Agriculteurs
7,479	163,259	107,111	26,910	2,701	51,943	32,992	7,767	..... Pêcheurs
8,491	188,710	123,450	29,813	4,182	82,042	49,466	11,153	..... Total, agriculteurs et pêcheurs
296	18,323	12,791	4,033	244	12,741	9,329	3,065	..... Comptables
1,279	133,704	100,816	42,708	703	62,813	46,442	19,164	..... Médecins et chirurgiens
230	15,910	11,478	4,120	130	7,197	5,093	1,872	..... Dentistes
526	29,638	20,964	7,385	534	27,205	20,018	6,479	..... Avocats et notaires
20	998	625	235	38	1,194	880	274	..... Ingénieurs et architectes
181	2,418	1,332	286	137	2,756	1,708	541	..... Artistes, athlètes, etc.
460	11,890	7,637	2,243	458	12,825	8,615	2,946	..... Autres professions libérales
2,998	212,881	155,643	61,010	2,248	126,732	92,086	34,340	..... Total, professions libérales
519	13,527	8,470	2,445	541	9,145	5,159	1,255	..... Vendeurs
206	3,888	2,304	536	772	16,624	9,941	2,117	..... Exploitants forestiers
223	3,539	2,033	390	184	2,986	1,624	457	..... Fabricants
1,611	30,336	16,893	3,991	1,100	17,145	8,796	1,919	..... Construction
1,476	30,419	18,693	4,801	1,628	29,250	16,282	3,643	.. Exploit., serv. publique - transp.
125	2,392	1,333	323	69	868	351	60	..... Commerçants de gros
2,464	49,568	28,909	7,408	2,343	37,261	19,631	4,774	..... Commerçants de détail
42	1,450	961	294	25	920	636	189	..... Courtiers d'assurance
56	4,082	2,582	1,067	20	430	227	51	..... Courtiers en immeubles
74	2,042	1,361	448	100	1,519	920	247	..... Autres entreprises financières
129	2,582	1,497	403	89	1,355	606	114	.... Exploitants, services récréatifs
2,383	44,226	27,000	6,909	2,593	42,603	23,461	5,596	.... Explo., services commerciaux
55	705	349	69	25	284	115	23	..... Exploitants, autres services
8,852	175,321	103,953	26,644	8,958	151,484	82,744	19,237	..... Prop., autres entreprises
10,627	365,523	256,565	56,403	9,560	273,201	185,341	42,488	..... Total, prop. d'entreprises
932	30,074	20,219	6,380	944	21,292	11,942	3,431	..... Investisseurs
11,559	395,597	276,784	62,783	10,504	294,493	197,283	45,918	..... Propriétaires d'immeubles
19,491	380,298	199,194	47,078	18,455	309,798	135,868	30,456	..... Total, placements
16,516	201,915	103,096	21,884	38,633	389,210	171,893	31,213	..... Retraités
317,740	7,332,248	4,657,625	1,256,721	289,359	5,687,016	3,372,897	882,183	..... Non classés
								..... TOTAL GLOBAL

TABLE 8A (CONTINUED)

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC QUÉBEC				ONTARIO			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses .....	1,328,174	29,678,742	19,171,686	3,238,419	2,248,949	56,582,109	38,064,116	10,678,251
Employees of Institutions .....	237,676	5,302,249	3,357,559	555,397	254,297	5,869,986	3,758,345	978,731
Teachers and Professors .....	49,475	1,682,838	1,146,060	214,719	93,046	3,459,804	2,410,204	710,081
Federal Employees .....	68,224	1,921,651	1,276,322	227,636	116,528	3,672,330	2,512,866	722,251
Provincial Employees .....	82,994	2,273,398	1,503,201	267,387	85,128	2,363,793	1,572,568	429,771
Municipal Employees .....	135,250	3,776,267	2,509,422	442,599	201,747	5,578,798	3,688,496	999,341
Armed Forces .....	11,896	284,240	182,084	31,285	26,762	793,855	530,155	146,641
Federal Crown Corp. ....	54,656	1,705,104	1,145,351	210,788	65,201	2,091,675	1,429,094	405,131
Provincial Crown Corp. ....	37,390	1,281,897	908,981	174,676	35,565	1,269,966	909,693	270,381
Unclassified Employees .....	88,473	1,653,848	997,965	154,435	96,681	1,819,153	1,110,865	278,231
Total Employees .....	2,094,208	49,560,234	32,198,630	5,517,342	3,223,904	83,501,468	55,986,402	15,618,871
Farmers .....	10,407	240,070	141,815	18,812	32,368	779,224	481,185	114,722
Fishermen .....	1,986	32,593	20,426	3,012	160	5,081	3,590	1,205
Total Farmers and Fishermen .....	12,393	272,663	162,242	21,824	32,528	784,305	484,775	115,927
Accountants .....	3,034	181,237	126,299	30,934	3,431	234,792	171,482	60,341
Medical Doctors and Surgeons ..	8,946	742,404	557,012	145,067	12,770	1,320,245	999,065	423,107
Dentists .....	2,364	139,375	101,074	23,652	3,658	327,657	247,805	100,016
Lawyers and Notaries .....	5,043	295,109	209,136	51,143	7,524	551,783	414,750	161,604
Engineers and Architects .....	1,059	50,309	31,477	8,121	1,460	70,178	51,317	18,044
Entertainers and Artists .....	2,797	64,655	41,865	8,245	4,857	101,947	65,434	18,293
Other Professionals .....	7,188	209,322	133,609	25,437	15,471	518,317	345,427	114,031
Total Professionals .....	30,431	1,682,411	1,200,472	292,598	49,171	3,124,920	2,295,280	895,437
Salesmen .....	7,209	166,213	103,039	18,127	9,805	236,699	142,992	39,517
Forestry Operators .....	1,877	48,453	30,479	4,823	1,227	26,435	15,460	3,311
Manufacturers .....	1,755	40,438	25,831	4,354	4,360	156,620	100,495	32,300
Construction .....	10,087	212,989	131,520	20,959	22,285	420,003	245,183	60,542
Public Utility, Transport Oper. ....	8,584	157,080	89,657	12,659	12,195	226,913	139,265	34,347
Wholesale Traders .....	1,077	25,793	16,135	2,791	2,284	72,122	45,250	14,189
Retail Traders .....	27,515	595,712	368,346	62,328	27,756	535,263	326,724	82,702
Insurance Agency Operators .....	484	16,205	10,327	2,040	357	10,070	6,331	1,720
Real Estate Agency Operators .....	85	4,070	2,988	934	611	23,876	14,597	4,445
Other Finance .....	265	9,102	6,200	1,344	1,248	52,387	35,006	14,477
Recreational Services Operators ..	702	22,628	11,088	1,322	2,434	61,562	40,673	11,415
Business Services Operators .....	1,549	25,347	14,319	2,074	4,716	95,830	56,947	14,870
Other Service Operators .....	20,453	374,655	223,328	35,087	27,129	518,336	311,890	80,190
Other Business Proprietors .....	733	14,522	9,014	1,243	1,390	29,737	17,576	4,503
Total Business Proprietors .....	75,166	1,546,993	939,230	151,957	107,992	2,229,153	1,355,397	359,012
Investors .....	93,519	2,714,090	1,853,659	288,213	254,410	8,520,490	6,042,189	1,287,834
Property Owners .....	25,581	756,784	493,489	99,024	21,548	617,330	416,940	126,413
Total Investment .....	119,100	3,470,873	2,347,148	387,237	275,958	9,137,820	6,459,129	1,414,246
Pensioners .....	116,330	2,227,278	1,152,028	167,540	220,981	4,364,240	2,221,076	500,842
Unclassified .....	126,115	1,516,728	789,057	95,173	115,852	1,690,611	934,066	220,217
GRAND TOTAL .....	2,580,952	60,443,394	38,891,846	6,651,796	4,036,191	105,069,216	69,879,117	19,164,077

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

MANITOBA				SASKATCHEWAN				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
190,609	4,149,046	2,647,396	696,448	152,606	3,506,294	2,283,343	603,598	..... Employés d'entreprises
31,803	669,487	414,734	107,420	27,277	590,627	362,180	91,293	..... Employés d'institutions
14,264	504,852	343,845	101,296	14,354	519,892	358,031	105,191	..... Instituteurs et professeurs
13,746	388,741	255,255	72,123	8,782	258,935	173,151	48,157	..... Employés fédéraux
19,931	547,787	362,287	101,683	17,089	492,096	326,249	91,337	..... Employés provinciaux
20,056	494,456	311,644	83,281	14,312	345,470	221,019	57,922	..... Employés municipaux
3,631	105,117	68,772	19,120	1,948	48,916	32,060	8,246	..... Forces armées
16,430	484,006	319,558	90,535	6,493	194,760	129,763	35,438	..... Soc. de la Couronne fédérale
11,946	343,291	233,296	67,273	11,820	391,172	273,920	80,192	..... Soc. de la Couronne provinciale
8,718	149,444	87,003	20,229	12,676	185,504	100,978	21,424	..... Employés non classés
331,134	7,836,227	5,043,789	1,359,408	267,357	6,533,665	4,260,695	1,142,798	..... Total, employés
13,346	305,692	187,349	36,490	42,007	1,108,207	724,747	155,635	..... Agriculteurs
147	2,021	1,203	273	46	417	212	26	..... Pêcheurs
13,493	307,713	188,551	36,764	42,053	1,108,624	724,959	155,662	..... Total, agriculteurs et pêcheurs
441	20,695	15,856	3,219	316	17,350	11,845	3,635	..... Comptables
1,186	101,186	74,147	25,385	948	96,614	71,660	30,359	..... Médecins et chirurgiens
199	14,827	10,811	2,866	255	21,009	13,454	4,925	..... Dentistes
637	52,490	34,459	8,994	528	36,375	25,590	9,069	..... Avocats et notaires
110	7,761	5,166	1,815	32	1,622	1,129	428	..... Ingénieurs et architectes
379	6,613	4,234	1,154	180	4,141	2,894	508	..... Artistes, athlètes, etc.
1,448	51,637	35,017	6,840	960	26,891	17,728	5,394	..... Autres professions libérales
4,400	255,207	179,690	50,273	3,219	204,001	144,299	54,317	..... Total, professions libérales
686	21,519	14,145	4,522	655	15,841	10,088	2,907	..... Vendeurs
20	208	91	14	20	1,469	1,147	247	..... Exploitants forestiers
210	3,378	1,597	323	408	9,593	5,725	1,273	..... Fabricants
3,301	56,977	32,313	7,184	2,965	49,541	28,250	6,093	..... Construction
1,699	28,698	16,063	3,328	1,499	33,115	22,310	5,361	..... Exploit., serv. publique - transp.
226	5,803	3,620	980	157	3,319	1,954	608	..... Commerçants de gros
3,224	59,062	33,554	7,761	3,200	67,953	45,213	12,063	..... Commerçants de détail
150	3,639	2,391	825	30	245	76	3	..... Courtiers d'assurance
90	1,719	1,121	396					..... Courtiers en immeubles
221	4,598	3,352	961	46	378	160	17	..... Autres entreprises financières
232	4,131	2,533	387	180	2,597	1,487	319	..... Exploitants, services récréatifs
3,044	58,915	35,568	9,556	3,121	57,520	37,573	9,475	..... Exploit., services commerciaux
263	4,797	2,594	330	119	2,507	1,478	224	..... Exploitants, autres services
12,677	231,923	134,796	32,043	11,748	228,582	145,599	35,762	..... Prop., autres entreprises
23,645	668,427	441,240	99,948	27,482	762,995	501,005	122,537	..... Total, prop. d'entreprises
2,951	69,885	40,179	11,330	3,489	81,660	52,308	14,097	..... Investisseurs
26,596	738,313	481,419	111,278	30,971	844,656	553,313	136,633	..... Propriétaires d'immeubles
23,623	426,573	208,054	45,597	15,706	306,176	159,226	35,472	..... Total, placements
11,343	150,866	80,454	17,009	8,587	106,664	56,162	11,332	..... Retraités
423,952	9,968,342	6,330,899	1,656,895	380,296	9,348,209	6,054,342	1,574,883	..... Non classés
								..... TOTAL GLOBAL

TABLE 8A (CONTINUED)

## TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA COLOMBIE-BRITANNIQUE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
		\$	\$	\$		\$	\$	\$
Employees of Businesses .....	516,266	13,746,541	9,524,186	2,629,193	648,448	16,417,821	11,033,376	3,011,481
Employees of Institutions .....	72,331	1,695,286	1,108,116	275,992	83,740	1,831,766	1,129,331	278,491
Teachers and Professors .....	30,981	1,142,206	817,104	232,228	30,891	1,092,341	749,381	213,641
Federal Employees .....	18,963	550,389	372,949	98,634	30,783	922,528	624,607	167,941
Provincial Employees .....	48,849	1,316,777	890,304	233,041	38,001	1,038,337	670,563	175,031
Municipal Employees .....	52,308	1,426,906	966,834	251,958	45,042	1,174,516	764,513	198,131
Armed Forces .....	7,945	205,970	134,902	33,388	7,152	195,258	129,429	33,591
Federal Crown Corp. ....	15,007	476,264	331,481	91,462	13,548	420,267	284,910	77,911
Provincial Crown Corp. ....	14,769	429,046	293,763	76,801	25,805	829,063	566,616	158,751
Unclassified Employees .....	30,068	727,275	471,767	125,211	35,562	640,184	385,938	91,711
Total Employees .....	807,487	21,716,660	14,911,404	4,047,907	958,972	24,562,081	16,338,664	4,406,711
Farmers .....	30,409	805,350	535,035	117,207	5,954	131,295	81,041	18,919
Fishermen .....					4,821	87,882	55,987	12,654
Total Farmers and Fishermen .....	30,409	805,350	535,035	117,207	10,775	219,177	137,028	31,573
Accountants .....	1,076	48,159	34,885	9,978	1,437	70,188	48,961	18,007
Medical Doctors and Surgeons ..	1,335	140,184	103,169	44,942	4,615	473,086	341,735	151,401
Dentists .....	280	11,809	8,150	2,940	1,526	128,531	87,097	34,071
Lawyers and Notaries .....	1,256	111,464	82,351	32,830	2,909	197,025	135,262	50,987
Engineers and Architects .....	270	9,012	6,331	1,891	585	25,830	18,575	6,402
Entertainers and Artists .....	608	9,214	5,475	1,236	1,086	17,247	9,475	2,423
Other Professionals .....	5,932	193,858	130,179	40,323	8,181	203,563	129,710	35,965
Total Professionals .....	10,760	523,700	370,541	134,140	20,339	1,115,471	770,814	299,256
Salesmen .....	1,567	34,186	21,970	5,962	2,518	59,837	38,764	11,947
Forestry Operators .....					1,357	30,324	20,042	5,150
Manufacturers .....	466	9,190	5,740	1,161	1,887	43,389	25,663	5,861
Construction .....	6,409	112,113	66,045	13,993	9,555	150,183	80,317	17,544
Public Utility, Transport Oper. ....	5,524	106,909	67,034	15,069	4,958	87,219	50,323	11,774
Wholesale Traders .....	196	12,704	5,809	2,569	421	14,580	7,833	2,378
Retail Traders .....	4,336	88,545	56,063	13,924	7,824	142,997	85,823	20,883
Insurance Agency Operators .....	196	4,988	3,392	908	40	634	441	124
Real Estate Agency Operators .....	67	4,611	2,775	863	421	16,934	12,140	3,774
Other Finance .....	277	11,191	6,195	2,914	476	18,351	10,933	3,568
Recreational Services Operators ..	475	20,350	10,215	1,868	824	14,118	7,610	1,717
Business Services Operators .....	1,015	16,909	9,977	2,327	2,395	37,497	19,794	4,671
Other Service Operators .....	9,412	198,151	121,572	30,708	13,647	250,972	139,676	35,354
Other Business Proprietors .....	970	33,909	23,792	7,857	1,151	28,376	15,790	4,475
Total Business Proprietors .....	29,343	619,569	378,607	94,160	44,952	835,573	476,386	117,274
Investors .....	46,839	1,749,129	1,253,798	290,496	86,373	2,494,345	1,682,822	367,798
Property Owners .....	6,946	180,856	115,618	30,475	11,289	291,459	177,231	54,559
Total Investment .....	53,785	1,929,984	1,369,416	320,971	97,662	2,785,805	1,860,053	422,357
Pensioners .....	31,038	629,340	340,163	73,289	94,689	1,725,849	828,341	173,907
Unclassified .....	36,613	511,394	292,708	61,529	76,777	953,035	491,033	102,471
GRAND TOTAL .....	1,001,002	26,770,183	18,219,844	4,855,164	1,306,684	32,256,828	20,941,083	5,565,497

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST				
Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	
	\$	\$	\$		\$	\$	\$	
4,448	103,715	70,190	19,649	8,096	206,973	145,288	41,406	..... Employés d'entreprises
310	5,691	2,977	662	1,285	27,249	16,819	4,200	..... Employés d'institutions
120	3,998	2,802	772	410	16,398	11,738	3,426	..... Instituteurs et professeurs
1,265	40,573	28,342	7,883	1,823	59,830	42,542	12,037	..... Employés fédéraux
1,859	55,731	38,963	10,745	3,772	116,648	80,951	22,324	..... Employés provinciaux
152	4,609	3,208	878	779	17,525	11,046	2,691	..... Employés municipaux
18	515	385	101	347	10,596	7,432	1,940	..... Forces armées
434	13,545	9,466	2,550	671	22,557	16,412	4,665	..... Soc. de la Couronne fédérale
10	211	116	31	140	4,423	3,013	808	..... Soc. de la Couronne provinciale
392	5,730	3,236	712	773	13,131	7,647	1,745	..... Employés non classés
9,009	234,319	159,686	43,983	18,097	495,330	342,888	95,240	..... Total, employés
10	134	61	10					..... Agriculteurs
				11	162	91	19	..... Pêcheurs
16	193	81	12	14	252	147	33	..... Total, agriculteurs et pêcheurs
				12	523	324	96	..... Comptables
16	1,319	1,049	425	31	2,967	1,921	787	..... Médecins et chirurgiens
10	601	466	164	11	711	488	203	..... Dentistes
20	1,322	796	298	18	1,054	758	282	..... Avocats et notaires
								..... Ingénieurs et architectes
104	2,105	1,200	283	51	1,074	648	182	..... Artistes, athlètes, etc.
175	6,051	4,001	1,309	136	6,589	4,300	1,589	..... Autres professions libérales
								..... Total, professions libérales
								..... Vendeurs
								..... Exploitants forestiers
110	1,898	1,120	262	52	1,012	632	155	..... Fabricants
53	950	583	133	63	875	464	93	..... Construction
								.. Exploit., serv. publique - transp.
74	1,138	608	136	60	1,392	902	248	..... Commerçants de gros
								..... Commerçants de détail
								..... Courtiers d'assurance
								..... Courtiers en immeubles
				10	198	116	25	..... Autres entreprises financières
30	346	185	36	10	214	111	24	.... Exploitants, services récréatifs
163	2,865	1,764	428	104	1,927	1,182	286	.... Exploi., services commerciaux
41	578	312	72					..... Exploitants, autres services
								..... Prop., autres entreprises
501	8,466	4,985	1,171	318	5,956	3,627	890	..... Total, prop. d'entreprises
204	7,988	6,049	1,007	126	4,948	3,558	729	..... Investisseurs
53	928	583	131	28	634	425	122	..... Propriétaires d'immeubles
257	8,916	6,632	1,137	154	5,581	3,984	851	..... Total, placements
270	4,650	2,243	493	73	1,068	438	87	..... Retraités
879	9,255	4,577	847	738	8,173	4,363	860	..... Non classés
11,109	271,917	182,246	48,966	19,533	523,028	359,794	99,562	..... TOTAL GLOBAL

TABLE 9

## ALL RETURNS BY PROVINCE AND AGE

1984 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-ÉDOUARD		NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUEBEC QUÉBEC	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
Under		\$		\$		\$		\$		
Moins de 18	4,657	9,379	1,324	4,326	6,256	17,473	4,371	10,926	34,856	115,275
18.....	5,214	17,178	1,440	6,241	6,590	24,401	5,800	20,251	45,496	197,711
19.....	9,114	43,987	2,280	11,657	9,873	43,902	10,175	46,937	69,685	412,111
20.....	9,495	62,792	2,055	13,228	13,315	83,685	12,277	75,431	88,148	620,800
21.....	8,429	68,670	2,086	15,327	13,582	110,849	11,559	87,187	99,205	855,611
22.....	9,870	92,812	1,867	18,156	14,934	147,353	12,247	114,508	105,234	1,044,781
23.....	8,482	81,952	1,956	18,392	13,306	141,149	12,828	137,879	108,097	1,241,351
24.....	9,527	95,419	1,803	20,446	14,522	167,769	13,037	141,312	114,205	1,431,751
25.....	8,906	100,615	2,020	21,264	13,587	177,195	12,182	157,126	119,108	1,584,751
26.....	9,423	107,716	2,099	25,824	15,861	221,499	11,117	128,655	113,230	1,590,961
27.....	9,625	119,715	2,009	28,650	15,193	222,649	13,436	175,212	116,190	1,741,831
28.....	8,950	114,472	2,147	25,184	13,540	206,611	11,980	164,622	110,910	1,716,741
29.....	9,562	123,552	2,142	25,377	13,852	205,903	11,457	147,635	108,313	1,719,511
30.....	9,069	135,298	1,704	23,494	14,795	226,492	11,943	169,901	111,472	1,914,581
31.....	8,811	133,391	1,861	24,860	15,126	266,720	11,716	178,996	106,784	1,851,241
32.....	8,351	129,868	1,744	27,889	13,202	229,754	11,559	180,193	97,759	1,647,831
33.....	9,346	137,172	1,832	28,812	12,640	229,828	10,086	164,219	100,154	1,817,561
34.....	10,849	167,628	2,011	33,301	12,752	228,974	11,556	184,420	97,503	1,804,551
35.....	7,919	126,702	1,664	23,527	13,069	251,032	8,955	154,508	101,580	1,931,081
36.....	7,183	108,470	1,983	30,550	12,787	234,925	10,582	161,774	100,037	1,976,821
37.....	8,253	125,191	1,638	29,816	12,009	228,237	9,232	164,249	95,120	1,864,371
38.....	7,636	137,303	1,737	27,615	10,374	205,633	8,579	144,875	87,921	1,830,741
39.....	6,028	108,769	1,511	26,060	9,527	187,088	8,449	143,340	85,901	1,789,701
40.....	5,810	93,648	1,599	25,454	8,963	180,883	8,095	150,610	78,767	1,656,101
41.....	5,650	99,103	1,349	21,492	10,357	207,252	7,599	139,069	79,327	1,714,431
42.....	4,799	92,320	1,424	23,107	8,154	172,935	7,691	141,050	73,362	1,522,221
43.....	4,988	87,509	1,100	19,245	7,837	156,969	7,391	142,088	66,789	1,442,721
44.....	4,058	55,824	966	16,940	6,972	133,827	6,168	124,530	62,186	1,357,751
45.....	4,173	71,263	1,027	19,982	8,082	165,731	5,612	117,396	61,890	1,321,801
46.....	4,019	66,690	1,182	18,418	7,631	157,380	6,134	110,338	57,489	1,308,511
47.....	4,021	61,701	967	16,033	7,167	148,175	5,212	100,336	54,577	1,178,211
48.....	4,575	72,458	1,013	20,137	7,258	155,284	6,011	113,386	55,323	1,150,861
49.....	4,387	77,417	922	16,472	5,836	119,448	5,794	116,184	52,332	1,121,401
50.....	2,935	46,251	802	13,545	6,985	140,285	4,593	88,416	52,901	1,121,011
51.....	3,661	77,245	612	11,825	6,561	121,021	4,981	89,193	52,934	1,127,621
52.....	4,021	74,271	936	16,295	6,328	136,813	4,963	88,366	54,517	1,214,961
53.....	3,329	54,624	613	10,501	6,724	132,223	3,743	75,034	50,604	1,101,561
54.....	2,752	42,093	956	18,638	5,898	117,374	4,345	81,351	51,240	1,089,911
55.....	3,456	55,845	911	13,574	5,587	118,961	4,101	78,152	50,926	1,139,791
56.....	2,819	47,346	507	9,390	6,221	130,044	3,865	68,655	48,673	1,076,011
57.....	3,668	59,909	749	12,549	4,254	88,284	4,275	81,323	46,908	986,381
58.....	2,858	44,743	847	12,322	5,466	111,586	4,538	79,984	43,292	958,341
59.....	2,450	43,217	679	12,475	4,507	92,638	4,212	83,351	42,349	904,771
60.....	2,374	41,570	582	11,136	4,927	89,909	4,111	76,431	39,825	848,611
61.....	1,757	27,205	761	11,563	5,492	116,671	3,767	77,303	37,548	785,891
62.....	2,092	32,734	579	9,558	5,216	99,496	3,912	68,476	37,557	741,241
63.....	2,133	28,585	731	9,799	5,132	93,750	3,821	80,816	34,285	674,251
64.....	1,744	24,945	573	9,948	4,294	68,108	3,025	53,912	33,461	613,971
65.....	1,998	29,321	569	8,529	4,559	92,430	3,056	52,339	29,322	551,961
66.....	1,575	17,340	388	7,558	4,109	75,641	3,035	45,562	27,428	479,421
67.....	1,986	23,281	437	7,057	3,429	56,797	2,464	41,182	25,633	422,601
68.....	1,084	13,716	556	8,102	3,445	63,707	2,615	46,705	23,725	371,511
69.....	1,106	14,911	439	6,545	2,945	52,462	2,703	46,099	22,596	345,481
70.....	981	14,363	408	6,041	3,283	57,063	2,304	36,521	22,442	342,181
71-75.....	3,959	52,114	1,763	27,935	11,016	179,576	8,768	134,121	89,350	1,278,861
Over-plus de 75	3,481	41,086	1,265	21,184	12,724	205,447	8,679	129,784	92,576	1,278,301
Not stated										
Non déclaré ..	445	1,009	51	79	1,101	5,662	822	2,566	5,442	34,831
TOTAL...	299,843	4,033,707	71,176	983,419	499,152	8,102,951	407,528	6,014,784	3,874,484	65,964,911

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS PAR PROVINCE, SELON L'ÂGE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA COLOMBIE-BRITANNIQUE		CANADA	
Revenu	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
	\$		\$		\$		\$		\$		\$
1	234,087	9,236	33,105	5,615	16,667	16,188	63,317	13,886	58,883	164,995	567,442
6	297,120	10,789	43,257	9,713	47,251	20,110	101,261	16,909	75,398	196,697	832,865
0	680,975	16,018	91,502	12,766	83,214	31,188	226,081	28,084	177,194	306,333	1,826,471
9	1,042,008	15,709	109,414	14,888	132,740	37,700	327,435	34,791	280,163	375,569	2,762,439
9	1,386,368	17,178	153,213	16,701	166,330	42,158	450,731	39,953	401,804	409,480	3,718,003
3	1,596,395	17,381	156,377	16,291	204,830	45,786	559,853	40,044	457,732	425,565	4,420,194
1	1,905,372	18,875	211,321	18,774	229,104	46,245	623,983	44,765	561,804	437,859	5,188,475
1	2,108,445	19,800	241,969	17,605	242,513	44,983	706,657	44,075	614,073	440,151	5,802,467
7	2,377,575	17,569	234,830	16,313	264,710	46,193	780,885	44,998	678,163	449,170	6,417,018
1	2,374,990	18,180	240,863	17,641	286,455	48,637	842,890	46,530	738,207	440,791	6,603,273
0	2,491,669	19,061	293,041	16,666	263,423	46,117	833,926	46,264	784,661	440,976	7,002,875
7	2,713,111	15,236	218,329	17,672	289,249	46,426	881,270	46,685	799,743	432,338	7,181,766
4	2,582,523	18,482	316,527	16,715	306,290	45,933	898,609	43,638	784,481	419,568	7,163,480
6	2,763,403	17,648	285,455	16,631	250,633	44,625	874,562	46,504	818,535	429,148	7,519,339
9	2,697,473	19,237	341,929	13,735	252,115	39,330	822,305	46,109	888,904	407,765	7,507,286
8	2,792,383	17,219	284,966	15,153	254,018	37,655	816,385	44,060	847,944	391,275	7,265,557
3	2,862,968	16,791	278,083	9,967	188,482	34,172	762,338	45,103	865,203	384,399	7,389,341
7	2,879,248	15,853	273,099	13,624	251,234	37,290	859,344	44,096	932,726	386,218	7,668,382
4	2,925,955	14,612	289,446	12,563	231,550	36,362	812,899	44,866	914,733	378,437	7,713,759
6	3,196,335	16,215	311,848	12,306	241,070	33,896	793,555	40,105	904,463	379,858	8,012,061
3	3,367,440	14,835	278,048	10,970	220,102	34,224	809,627	43,827	989,986	378,902	8,142,837
0	3,135,249	15,265	302,819	11,619	235,067	32,863	792,487	40,299	929,279	351,569	7,793,259
1	2,601,026	11,804	223,568	10,701	221,080	25,854	672,448	34,153	818,923	307,093	6,835,275
9	2,598,725	12,370	253,176	9,524	201,813	23,250	600,488	32,649	782,507	289,485	6,585,199
9	2,688,534	10,984	255,530	9,009	199,144	26,583	684,537	33,856	813,749	294,190	6,866,115
2	2,589,156	11,837	231,001	9,342	203,367	24,780	584,846	29,441	729,183	277,879	6,326,305
2	2,337,189	10,492	227,836	8,200	190,240	24,066	599,335	29,916	771,913	257,854	6,016,018
5	2,460,715	11,108	237,340	8,854	192,167	22,155	570,939	28,409	711,541	249,156	5,889,476
9	2,395,269	9,701	187,243	6,782	138,441	20,083	522,300	28,710	710,960	239,975	5,680,771
5	2,264,637	9,863	205,229	7,938	171,443	20,007	513,138	26,792	660,342	234,272	5,506,026
7	2,138,704	7,740	164,940	7,309	154,105	19,256	519,670	24,319	607,386	214,896	5,109,125
3	2,146,361	9,969	231,163	7,387	180,043	19,305	506,680	24,349	624,575	221,902	5,221,150
2	2,148,160	9,263	183,919	6,007	138,806	18,957	513,793	23,385	591,222	209,256	5,053,871
2	2,072,456	8,947	188,688	8,427	176,197	16,342	440,063	21,758	533,952	205,858	4,842,791
8	1,970,800	7,926	169,639	7,490	163,492	18,838	484,348	21,196	565,948	206,159	4,802,714
3	2,077,984	9,633	194,666	7,110	160,015	19,907	522,806	24,146	599,459	215,094	5,113,339
1	1,967,038	8,348	174,419	7,889	168,362	18,121	511,568	22,902	587,280	201,215	4,803,983
6	2,043,350	8,582	186,901	8,487	176,564	18,555	488,482	25,442	643,875	204,228	4,907,586
3	1,883,680	7,320	175,733	8,292	179,427	15,298	396,669	22,459	568,440	192,196	4,632,255
0	1,935,432	8,349	166,269	7,013	148,451	15,183	415,939	23,092	573,181	195,718	4,586,356
0	1,856,470	7,761	146,521	6,790	161,140	15,229	384,705	20,132	450,420	186,432	4,241,253
4	1,918,671	8,991	172,148	6,833	152,271	14,078	349,461	21,639	526,881	191,791	4,338,673
5	1,688,636	8,707	165,419	6,508	136,578	13,173	301,448	20,248	481,176	175,617	3,924,487
2	1,643,119	8,893	179,741	7,279	151,875	14,862	334,637	20,089	442,285	174,402	3,837,142
5	1,559,233	8,799	182,011	6,895	151,482	11,701	287,741	19,013	432,236	167,926	3,643,772
1	1,448,484	7,660	116,572	6,617	142,162	12,611	291,563	21,331	472,372	166,077	3,436,083
7	1,404,173	7,754	143,163	6,804	125,082	11,577	250,847	19,628	428,144	158,372	3,245,605
0	1,245,956	7,695	130,665	6,726	131,427	10,656	218,816	19,505	391,149	150,926	2,897,083
0	1,056,359	6,610	100,153	6,084	131,391	8,379	168,419	16,875	342,525	128,381	2,540,601
1	966,114	6,769	114,887	5,318	105,467	10,633	222,832	14,841	301,811	119,755	2,341,849
4	817,374	6,581	111,786	5,235	109,846	8,150	167,804	13,700	255,735	107,270	2,016,755
9	821,576	7,175	119,491	4,029	84,639	8,412	177,265	15,590	288,994	108,448	2,001,733
4	816,808	7,166	102,253	5,504	110,731	6,548	140,049	15,707	310,728	104,636	1,949,026
6	775,499	7,733	105,833	4,547	87,517	7,693	143,457	15,103	270,533	103,480	1,843,444
6	3,012,264	27,433	367,739	18,542	358,297	23,673	456,764	55,966	997,431	394,634	6,879,896
7	3,163,119	42,687	408,815	19,896	325,671	27,131	503,078	62,057	1,016,199	445,343	7,106,433
2	65,489	205	1,486	449	3,658	940	7,541	3,221	23,717	25,202	155,512
5	112,989,651	714,044	11,315,385	583,745	10,289,436	1,420,067	28,594,878	1,737,210	33,830,851	15,552,181	283,676,293

TABLE 9A

## TAXABLE RETURNS BY PROVINCE AND AGE

1984 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-ÉDOUARD		NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUEBEC QUÉBEC	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
Under		\$		\$		\$		\$		\$
Moins de 18	458	2,794	211	1,746	303	3,917	485	3,608	2,559	28,901
18.....	1,285	9,257	485	3,432	727	9,021	1,192	8,664	8,535	82,811
19.....	3,761	30,044	924	7,252	1,718	18,465	3,978	31,356	23,500	246,261
20.....	5,767	52,398	1,246	10,901	4,470	49,197	6,801	59,010	38,395	431,921
21.....	6,023	61,844	1,319	12,554	6,531	81,459	7,508	75,943	55,901	680,481
22.....	6,796	83,830	1,413	16,727	8,752	121,219	9,579	108,828	66,687	892,501
23.....	6,200	76,227	1,425	16,950	8,184	122,095	9,031	128,817	76,141	1,122,361
24.....	6,866	90,391	1,493	19,632	9,371	151,918	9,541	132,373	81,575	1,320,031
25.....	6,347	93,954	1,551	20,612	9,473	161,380	9,562	150,743	85,523	1,473,581
26.....	6,517	101,916	1,771	24,850	10,852	204,616	7,834	123,406	81,666	1,498,821
27.....	6,870	113,437	1,753	27,754	10,603	206,661	9,880	170,258	84,746	1,642,011
28.....	6,510	109,550	1,577	24,129	9,411	187,909	8,672	157,746	77,671	1,613,261
29.....	6,725	117,135	1,613	23,826	8,688	187,371	7,972	141,163	77,111	1,627,071
30.....	6,745	131,137	1,245	22,655	10,057	211,979	8,554	163,739	81,037	1,819,644
31.....	6,475	129,548	1,455	23,955	11,099	255,347	8,435	171,805	77,118	1,763,888
32.....	5,998	126,193	1,458	27,312	9,066	215,791	8,455	175,923	67,112	1,565,405
33.....	6,848	131,681	1,466	28,002	8,870	217,510	7,290	159,284	72,968	1,733,232
34.....	7,879	163,129	1,718	32,265	9,189	220,611	8,630	179,774	67,897	1,713,709
35.....	5,819	122,758	1,163	22,821	9,103	238,028	7,073	150,420	70,861	1,839,241
36.....	5,244	104,461	1,419	28,869	8,968	224,422	7,372	156,471	72,338	1,899,729
37.....	5,740	119,964	1,399	29,079	8,605	218,850	7,091	160,163	67,654	1,780,571
38.....	5,631	134,222	1,320	26,690	7,416	195,995	6,582	142,241	62,723	1,749,740
39.....	4,872	106,507	1,166	25,465	6,502	176,312	6,096	139,410	62,042	1,705,047
40.....	4,210	90,207	1,241	24,004	6,346	171,089	6,393	147,892	56,974	1,575,217
41.....	4,190	96,484	1,027	20,739	7,244	196,902	5,899	135,603	57,795	1,637,808
42.....	3,815	89,229	1,022	22,649	5,752	164,901	5,888	137,194	52,765	1,453,390
43.....	3,691	84,265	851	18,802	5,535	149,040	5,840	138,115	48,736	1,373,307
44.....	2,672	52,428	746	16,404	5,225	128,225	4,950	121,940	45,920	1,298,705
45.....	3,153	68,251	863	19,537	6,008	157,453	4,479	115,171	44,764	1,252,017
46.....	3,006	63,865	924	17,850	5,796	152,656	4,790	106,286	43,429	1,248,953
47.....	2,774	57,358	799	15,553	5,165	139,081	3,946	96,741	39,798	1,115,220
48.....	3,482	70,660	783	19,242	5,175	146,140	4,975	110,292	40,510	1,095,109
49.....	3,160	74,411	754	15,998	4,101	112,948	4,588	113,304	38,127	1,062,741
50.....	1,897	44,187	689	13,132	5,017	134,808	3,491	85,975	38,856	1,061,129
51.....	2,903	74,595	527	11,520	4,937	114,095	3,663	85,718	39,203	1,060,198
52.....	2,890	71,978	677	15,494	4,859	129,817	3,722	84,818	41,271	1,153,955
53.....	2,216	52,698	485	9,917	4,569	123,179	3,141	73,149	37,713	1,037,169
54.....	1,893	39,667	796	17,949	4,392	109,486	3,061	79,465	37,270	1,024,988
55.....	2,281	53,461	615	12,586	3,916	111,576	3,112	74,188	37,883	1,073,522
56.....	2,086	44,949	440	9,152	4,684	122,784	3,025	66,136	36,267	1,015,112
57.....	2,956	57,353	575	12,028	3,206	82,665	3,228	77,661	34,713	921,923
58.....	2,215	43,409	690	11,686	4,349	104,798	3,347	75,242	33,182	901,189
59.....	1,780	41,788	554	12,099	3,448	87,177	3,633	81,390	32,297	843,735
60.....	1,984	40,346	495	10,886	3,377	82,236	3,109	73,913	29,574	787,214
61.....	1,070	24,540	576	10,989	4,011	107,955	2,843	73,910	26,786	720,779
62.....	1,440	30,270	400	8,875	3,430	91,353	3,141	66,243	27,184	679,048
63.....	1,437	27,468	497	8,919	3,210	83,662	3,043	75,903	24,981	617,611
64.....	1,267	23,195	451	9,273	2,555	59,114	2,175	50,386	22,597	548,109
65.....	1,112	25,838	340	7,198	2,890	80,047	1,946	46,026	17,082	456,360
66.....	705	12,308	309	7,123	2,494	61,297	1,981	38,680	14,571	372,419
67.....	1,111	17,495	337	6,376	1,850	44,112	1,826	36,153	12,567	317,098
68.....	589	10,559	472	7,445	1,978	50,156	1,752	40,970	11,304	273,191
69.....	817	13,423	324	5,775	1,483	38,070	2,144	41,899	10,973	247,961
70.....	617	12,672	301	5,327	1,626	43,745	1,565	31,478	10,228	241,211
71-75.....	2,822	45,518	1,146	23,151	5,063	127,663	5,445	109,423	39,183	884,460
Over-plus de 75	1,705	30,150	844	17,149	5,838	140,810	5,480	103,670	33,645	843,617
Not stated										
Non déclaré ..	65	336			253	3,138	125	937	1,044	18,633
TOTAL...	205,387	3,797,733	52,142	922,328	317,740	7,332,248	289,359	5,687,016	2,580,952	60,443,394

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# *DÉCLARATIONS IMPOSABLES PAR PROVINCE, SELON L'ÂGE*

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

PROVINCE	MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA COLOMBIE-BRITANNIQUE		CANADA	
Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
\$		\$		\$		\$		\$		\$
63,658	595	7,988	468	4,214	1,586	21,460	2,828	31,129	14,397	170,870
92,709	1,913	17,337	1,797	19,334	4,092	43,325	4,490	40,737	34,003	329,147
380,985	5,298	57,115	4,934	53,405	13,329	157,854	13,159	133,368	106,067	1,123,319
693,117	6,641	77,837	7,719	102,798	19,972	256,305	19,954	234,633	169,431	1,981,222
1,077,034	8,340	118,905	9,776	140,308	25,227	387,580	26,351	360,074	229,082	3,016,545
1,320,279	9,659	129,701	10,926	183,531	30,014	500,874	28,805	423,750	265,842	3,806,288
1,698,544	11,339	183,742	12,325	208,339	32,782	573,758	33,211	532,242	298,942	4,697,537
1,934,249	12,496	214,486	12,558	226,547	33,464	668,681	33,715	587,718	313,165	5,376,829
2,213,072	12,163	218,942	11,668	247,028	34,711	743,821	34,281	650,878	323,985	6,012,735
2,227,867	11,863	221,044	12,023	268,576	35,700	801,799	35,794	715,411	317,110	6,231,842
2,353,140	12,748	268,566	11,123	245,120	34,723	795,184	35,296	759,427	320,426	6,628,473
2,582,005	9,952	198,864	12,076	270,139	35,076	838,400	35,545	775,556	313,580	6,807,659
2,442,423	13,312	299,194	11,451	287,165	34,298	863,874	34,390	763,544	302,065	6,803,731
2,623,852	11,839	263,840	10,336	230,576	32,473	835,847	35,186	797,341	309,321	7,155,725
2,578,479	13,219	322,971	9,127	232,958	29,483	791,672	36,070	867,174	297,794	7,185,287
2,675,961	11,096	260,811	10,193	236,800	27,596	783,758	33,374	823,844	281,064	6,943,442
2,744,309	11,111	255,927	6,915	176,669	24,397	723,140	34,208	836,190	279,639	7,058,728
2,765,383	10,370	247,370	8,969	232,619	27,853	824,694	34,101	908,988	281,335	7,340,640
2,817,024	10,477	273,118	7,940	216,198	27,281	781,490	34,873	888,813	276,755	7,400,231
3,070,783	11,230	289,537	8,106	223,565	25,796	762,483	32,555	881,477	281,821	7,692,251
3,254,078	9,791	256,646	7,362	206,574	25,236	770,239	34,875	965,272	282,924	7,825,004
3,010,970	11,206	284,971	7,730	219,387	24,813	763,278	31,365	904,790	261,844	7,482,265
2,488,473	8,108	205,417	7,288	205,750	20,100	644,859	28,046	800,831	228,439	6,539,640
2,503,948	9,140	235,042	6,408	188,123	18,201	582,348	25,620	764,158	218,756	6,322,852
2,590,758	8,009	228,659	5,608	181,128	21,496	668,038	25,971	795,284	223,117	6,593,332
2,493,807	8,211	215,787	6,831	193,017	19,259	563,141	24,162	718,910	209,520	6,087,767
2,254,045	7,718	212,866	5,503	178,484	18,291	575,915	24,855	754,163	195,242	5,779,315
2,365,608	7,467	219,829	6,186	180,125	16,801	545,259	23,761	694,974	190,646	5,650,646
2,306,888	6,063	170,554	4,395	127,871	15,723	502,139	23,782	695,517	183,911	5,445,162
2,173,362	6,573	187,389	5,686	160,096	15,508	490,820	22,076	643,715	180,212	5,273,739
2,056,353	5,734	155,414	5,405	145,697	15,074	500,748	19,653	594,913	165,113	4,896,524
2,068,211	7,736	219,516	5,236	166,109	14,982	483,609	20,390	611,203	171,151	5,009,540
2,076,575	6,150	170,054	4,642	133,443	14,963	490,869	19,560	577,121	161,111	4,853,907
1,990,235	6,090	175,888	5,812	162,305	12,144	420,522	18,696	523,389	157,207	4,632,458
1,896,407	5,871	160,406	5,636	151,004	14,125	461,537	17,930	553,702	156,976	4,589,987
2,001,432	6,797	178,822	5,335	152,105	15,404	499,736	19,400	582,768	166,160	4,898,308
1,896,034	6,193	161,663	6,005	160,834	13,801	484,085	19,088	573,606	155,477	4,592,870
1,950,650	6,053	175,432	5,691	159,432	13,801	454,160	20,676	624,355	155,336	4,654,267
1,804,269	5,414	166,203	5,993	166,957	12,135	382,575	18,536	549,538	147,549	4,416,303
1,845,670	6,055	153,898	5,318	138,724	12,159	399,836	18,989	558,302	149,284	4,369,154
1,765,996	4,961	135,119	5,109	153,665	11,539	367,707	15,706	431,359	139,803	4,018,035
1,826,640	5,613	156,822	5,231	141,042	11,046	333,803	18,025	509,639	145,275	4,116,008
1,602,538	5,817	154,466	4,604	128,838	9,724	283,881	15,584	457,514	131,970	3,707,710
1,555,649	6,206	164,620	5,094	140,049	10,563	313,694	15,817	424,895	128,147	3,610,308
1,462,269	6,030	167,664	4,844	140,337	8,468	268,644	15,170	414,774	121,467	3,403,467
1,358,775	4,785	104,904	4,838	131,863	8,703	267,522	16,962	453,707	119,989	3,205,516
1,306,568	4,714	125,085	4,708	112,866	8,399	233,345	15,474	406,593	112,652	3,004,526
1,156,648	4,674	118,135	4,854	122,909	7,387	201,269	15,136	372,099	103,829	2,668,762
931,741	2,633	74,236	4,049	114,449	4,810	139,889	11,883	311,398	79,295	2,193,770
833,895	3,604	93,061	3,401	89,325	7,013	194,597	11,544	277,578	75,341	1,985,254
704,446	3,617	89,020	3,526	95,069	5,144	142,185	9,896	224,627	66,911	1,679,555
700,842	3,420	92,172	2,625	72,392	5,451	150,843	11,292	254,783	67,126	1,658,791
694,245	3,509	78,270	3,646	94,889	4,440	120,685	11,651	280,158	65,392	1,617,651
665,446	3,290	74,834	2,648	69,714	4,835	119,875	10,733	236,992	62,762	1,504,995
2,555,290	10,910	254,696	11,748	301,476	13,842	376,546	39,056	864,141	229,704	5,554,910
2,527,419	10,129	223,483	10,777	254,423	15,571	411,142	36,049	819,221	218,810	5,382,292
38,163			94	1,837	198	4,847	1,089	18,548	5,966	93,274
05,069,216	423,952	9,968,342	380,296	9,348,209	1,001,002	26,770,183	1,306,684	32,256,828	10,650,238	263,080,364

TABLE 10

## ALL RETURNS BY AGE, SEX AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	AGE GROUP UNDER 20 — GROUPE D'ÂGE MOINS DE 20				AGE GROUP 20-24 GROUPE D'ÂGE			
	Male — Hommes		Female — Femmes		Male — Hommes		Female — Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$ 8,000 .....		\$		\$		\$		
\$ 8,000 to-à 10,000 .....	30,278	211,059	18,546	127,251	71,433	498,549	79,761	561,642
10,000 to-à 12,500 .....	27,313	243,674	16,340	146,478	97,793	880,525	99,898	898,322
12,500 to-à 15,000 .....	18,785	208,899	12,207	135,153	121,277	1,363,821	106,621	1,199,712
15,000 to-à 17,500 .....	10,927	148,724	4,588	62,110	101,241	1,387,327	90,316	1,238,395
17,500 to-à 20,000 .....	5,198	83,426	1,875	29,948	88,026	1,428,535	75,704	1,226,220
20,000 to-à 22,500 .....	2,778	52,000	418	7,738	63,558	1,188,444	48,957	910,486
22,500 to-à 25,000 .....	1,264	26,544	249	5,256	44,409	941,261	24,530	517,084
25,000 to-à 27,500 .....	1,017	24,363	125	2,948	38,206	905,335	16,649	393,683
27,500 to-à 30,000 .....	658	16,952	62	1,659	29,236	764,928	8,924	233,483
30,000 to-à 35,000 .....	496	14,052	62	1,843	20,915	601,674	5,494	157,670
35,000 to-à 40,000 .....	227	7,665	63	1,913	23,239	750,128	3,427	108,250
40,000 to-à 50,000 .....	17	653			9,097	336,750	608	22,390
50,000 and over-et plus .....	223	9,945	195	8,773	4,471	192,779	748	33,216
TOTAL .....	324	25,134	232	19,176	1,549	110,925	375	26,885
TOTAL .....	99,505	1,073,090	54,962	550,247	714,450	11,350,982	562,012	7,527,439
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$ 1,000 .....								
\$ 1,000 to-à 5,000 .....	33,234	17,653	45,193	16,628	32,721	693-	131,123	29,031
5,000 to-à 10,000 .....	181,841	521,345	163,647	472,621	159,805	521,862	227,354	714,587
10,000 to-à 15,000 .....	107,625	757,251	72,393	498,060	289,676	2,152,110	308,146	2,269,552
15,000 to-à 20,000 .....	30,122	362,540	17,227	202,716	229,520	2,831,653	199,716	2,469,593
20,000 to-à 25,000 .....	8,132	138,034	2,409	39,720	152,425	2,631,199	125,216	2,146,160
25,000 to-à 30,000 .....	2,453	54,744	510	11,123	82,975	1,854,406	41,368	914,963
30,000 to-à 40,000 .....	1,302	35,012	179	5,002	50,228	1,368,753	14,527	394,158
40,000 to-à 50,000 .....	357	12,215	149	4,940	32,492	1,092,119	4,079	132,187
50,000 and over-et plus .....	285	12,835	279	12,432	4,519	194,895	769	34,090
TOTAL .....	405	29,907	283	22,000	1,560	111,867	405	29,088
TOTAL .....	365,756	1,941,535	302,269	1,285,242	1,035,921	12,758,169	1,052,703	9,133,408

	AGE GROUP 25-29 GROUPE D'ÂGE				AGE GROUP 30-34 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$ 8,000 .....		\$		\$		\$		\$
\$ 8,000 to-à 10,000 .....	36,077	250,893	44,638	306,981	19,028	131,167	39,836	276,675
10,000 to-à 12,500 .....	50,821	461,607	60,131	539,658	25,708	233,237	47,956	433,436
12,500 to-à 15,000 .....	72,624	818,521	82,503	930,724	41,837	471,868	60,769	683,320
15,000 to-à 17,500 .....	76,019	1,046,213	90,244	1,239,377	48,646	671,103	67,266	928,146
17,500 to-à 20,000 .....	85,511	1,388,413	87,229	1,417,891	55,727	907,540	66,242	1,075,505
20,000 to-à 22,500 .....	81,467	1,527,242	87,761	1,640,397	60,240	1,129,024	65,908	1,233,462
22,500 to-à 25,000 .....	77,577	1,647,152	63,575	1,344,526	68,531	1,457,148	53,895	1,141,994
25,000 to-à 27,500 .....	80,601	1,912,658	50,899	1,204,461	64,702	1,537,844	43,855	1,039,712
27,500 to-à 30,000 .....	79,467	2,085,111	38,099	999,228	71,965	1,885,587	35,604	932,545
30,000 to-à 35,000 .....	67,209	1,933,117	25,170	721,088	76,578	2,201,247	29,788	854,163
35,000 to-à 40,000 .....	92,892	2,995,608	25,359	812,395	123,517	3,998,997	35,506	1,141,320
40,000 to-à 50,000 .....	57,033	2,119,724	8,074	300,352	92,433	3,451,622	18,747	696,291
50,000 and over-et plus .....	35,956	1,561,180	4,141	179,927	78,632	3,445,127	10,763	467,744
TOTAL .....	14,140	959,858	1,949	140,139	40,383	2,887,873	5,091	370,132
TOTAL .....	907,394	20,707,295	669,772	11,777,145	867,927	24,409,383	581,226	11,274,439
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$ 1,000 .....								
\$ 1,000 to-à 5,000 .....	20,417	22,526-	217,271	32,543	20,351	30,236-	229,181	28,721
5,000 to-à 10,000 .....	61,550	197,613	143,755	415,557	39,121	125,730	127,550	353,922
10,000 to-à 15,000 .....	148,084	1,129,121	183,918	1,364,765	84,296	643,405	153,132	1,145,568
15,000 to-à 20,000 .....	159,305	1,990,803	179,199	2,244,443	104,329	1,307,158	134,640	1,687,627
20,000 to-à 25,000 .....	168,902	2,948,717	175,926	3,074,389	118,161	2,074,114	133,203	2,327,190
25,000 to-à 30,000 .....	158,802	3,573,619	114,831	2,556,905	134,297	3,018,359	98,308	2,194,267
30,000 to-à 40,000 .....	147,114	4,030,019	63,349	1,722,553	149,439	4,111,195	65,654	1,793,780
40,000 to-à 50,000 .....	150,195	5,124,802	33,621	1,119,161	216,584	7,472,903	54,542	1,847,378
50,000 and over-et plus .....	36,121	1,568,649	4,212	183,120	78,838	3,454,259	10,909	474,153
TOTAL .....	14,296	971,659	1,975	142,499	41,059	2,941,733	5,211	378,680
TOTAL .....	1,064,786	21,512,476	1,118,057	12,855,936	986,475	25,118,619	1,012,330	12,231,287

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	AGE GROUP 35 - 39 GROUPE D'ÂGE				AGE GROUP 40 - 44 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>axable Returns</b> <b>déclarations imposables</b>								
Under <i>Moins de</i> \$ 8,000 .....		\$ 88,850		\$ 224,493		\$ 64,243		\$ 183,900
\$ 8,000 to-à 10,000 .....	12,937	165,976	32,356	412,833	9,595	116,103	26,218	309,994
10,000 to-à 12,500 .....	18,424	318,222	45,797	643,722	12,770	222,118	34,298	499,467
12,500 to-à 15,000 .....	28,184	519,327	57,012	744,310	19,606	345,349	44,608	621,064
15,000 to-à 17,500 .....	37,553	681,203	54,092	937,210	25,080	491,685	45,182	756,937
17,500 to-à 20,000 .....	41,804	849,403	57,680	990,996	30,275	615,261	46,500	803,338
20,000 to-à 22,500 .....	45,257	1,011,690	52,932	992,181	32,868	779,816	42,906	776,661
22,500 to-à 25,000 .....	47,666	1,242,464	46,792	881,595	36,704	920,756	36,583	618,153
25,000 to-à 27,500 .....	52,363	1,545,392	37,176	740,104	38,712	1,109,143	26,055	578,433
27,500 to-à 30,000 .....	58,752	1,785,465	28,234	750,546	42,208	1,276,351	22,062	516,244
30,000 to-à 35,000 .....	62,065	3,768,026	26,100	1,213,533	44,467	2,781,688	18,003	933,462
35,000 to-à 40,000 .....	116,295	3,755,148	37,696	822,446	85,897	4,283,697	28,898	606,026
40,000 to-à 50,000 .....	100,551	4,813,932	21,989	843,421	71,262	6,415,547	16,195	626,618
50,000 and over-et plus .....	108,835	5,697,886	19,347	499,016	96,587		14,324	519,809
	76,975		6,919		82,417		7,001	
TOTAL .....	807,661	26,242,984	524,122	10,696,407	628,448	22,083,807	408,833	8,350,105

<b>II Returns</b> <b>toutes les déclarations</b>								
Under <i>Moins de</i> \$ 1,000 .....		\$ 35,340		\$ 16,998		\$ 45,838		\$ 10,780
\$ 1,000 to-à 5,000 .....	18,006	88,911	187,109	303,074	15,720	67,878	119,131	218,927
5,000 to-à 10,000 .....	28,109	489,186	110,305	1,034,505	21,715	360,646	77,874	810,732
10,000 to-à 15,000 .....	63,566	989,227	137,500	1,460,522	47,216	690,792	108,047	1,180,110
15,000 to-à 20,000 .....	78,400	1,574,864	117,445	1,947,606	55,119	1,144,738	94,965	1,575,997
20,000 to-à 25,000 .....	89,654	2,282,462	111,743	1,886,463	65,338	1,721,004	90,318	1,406,529
25,000 to-à 30,000 .....	101,300	3,350,698	84,539	1,499,679	76,331	2,401,166	63,162	1,105,717
30,000 to-à 40,000 .....	121,548	7,552,179	54,661	2,055,665	87,249	5,468,725	40,471	1,561,876
40,000 to-à 50,000 .....	217,687	4,835,152	60,267	853,737	157,888	4,303,443	45,741	634,278
50,000 and over-et plus .....	109,310	5,799,643	19,578	511,962	97,032	6,528,089	14,497	537,527
	78,003		7,129		83,498		7,252	
TOTAL .....	905,583	26,926,982	890,276	11,570,210	707,106	22,640,641	661,458	9,042,473

	AGE GROUP 45 - 49 GROUPE D'ÂGE				AGE GROUP 50 - 54 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>axable Returns</b> <b>déclarations imposables</b>								
Under <i>Moins de</i> \$ 8,000 .....		\$ 54,595		\$ 159,098		\$ 59,900		\$ 136,450
\$ 8,000 to-à 10,000 .....	7,969	99,250	22,761	276,733	8,689	116,926	19,986	253,760
10,000 to-à 12,500 .....	10,963	216,552	30,771	401,443	12,907	233,918	28,163	398,898
12,500 to-à 15,000 .....	19,086	332,093	35,873	507,559	20,646	323,482	35,605	452,972
15,000 to-à 17,500 .....	24,186	348,351	36,948	602,196	23,622	478,309	33,086	507,115
17,500 to-à 20,000 .....	21,415	554,620	37,129	647,122	29,401	542,576	31,314	589,348
20,000 to-à 22,500 .....	29,592	688,291	34,546	641,385	28,881	671,090	31,498	479,480
22,500 to-à 25,000 .....	32,295	882,623	30,332	506,969	31,567	854,082	22,626	436,349
25,000 to-à 27,500 .....	37,117	862,064	21,455	424,411	35,973	894,525	18,445	383,242
27,500 to-à 30,000 .....	32,889	1,072,036	16,229	414,155	34,051	996,342	14,609	315,864
30,000 to-à 35,000 .....	37,286	2,352,359	14,405	700,363	34,730	2,077,652	10,999	488,421
35,000 to-à 40,000 .....	72,489	2,179,914	21,705	469,815	64,146	1,905,679	15,209	350,935
40,000 to-à 50,000 .....	58,275	3,310,932	12,560	476,980	50,996	2,822,067	9,359	430,302
50,000 and over-et plus .....	74,397	5,835,997	10,873	460,968	63,422	5,599,242	7,794	568,963
	71,995		5,957		64,042		7,390	
TOTAL .....	529,954	18,789,676	331,544	6,689,196	503,073	17,575,789	288,083	5,792,100

<b>II Returns</b> <b>toutes les déclarations</b>								
Under <i>Moins de</i> \$ 1,000 .....		\$ 40,008		\$ 2,439		\$ 46,744		\$ 1,617
\$ 1,000 to-à 5,000 .....	14,464	63,009	77,501	183,198	15,632	63,219	61,068	170,669
5,000 to-à 10,000 .....	20,474	323,690	62,296	689,594	20,487	356,813	58,747	651,066
10,000 to-à 15,000 .....	42,311	675,901	91,890	946,730	46,551	671,788	87,312	895,409
15,000 to-à 20,000 .....	54,045	935,861	76,106	1,260,089	53,881	1,046,870	72,397	1,112,387
20,000 to-à 25,000 .....	52,931	1,592,940	72,298	1,160,018	59,809	1,549,344	63,702	924,769
25,000 to-à 30,000 .....	70,402	1,946,056	52,303	850,921	68,618	2,077,652	41,467	710,623
30,000 to-à 40,000 .....	70,612	4,560,737	31,080	1,192,754	69,288	2,841,374	26,030	865,513
40,000 to-à 50,000 .....	131,586	3,328,931	34,915	486,316	115,840	5,726,806	25,321	436,951
50,000 and over-et plus .....	74,799	5,940,948	11,085	470,823	63,860		9,949	582,501
	73,096		6,107		65,002		7,593	
TOTAL .....	604,720	19,328,063	515,581	7,242,880	578,968	18,122,142	453,586	6,348,271

TABLE 10 (CONTINUED)

## ALL RETURNS BY AGE, SEX AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	AGE GROUP 55 - 59 GROUPE D'ÂGE				AGE GROUP 60 - 64 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i> \$ 8,000 .....	7,024	\$ 45,507	16,916	\$ 118,947	7,603	\$ 51,130	14,189	\$ 100,663
\$ 8,000 to-à 10,000 .....	10,261	92,896	27,816	250,809	12,809	116,048	23,228	210,356
10,000 to-à 12,500 .....	20,012	227,805	31,524	352,931	22,295	252,032	29,793	334,417
12,500 to-à 15,000 .....	23,251	320,273	27,826	382,631	26,533	365,645	24,648	335,946
15,000 to-à 17,500 .....	29,083	472,537	26,745	434,069	28,869	468,229	22,568	366,810
17,500 to-à 20,000 .....	29,100	544,907	29,183	548,012	29,309	549,427	20,095	377,217
20,000 to-à 22,500 .....	31,345	667,024	22,400	474,268	31,381	667,137	15,088	319,235
22,500 to-à 25,000 .....	34,570	821,574	16,209	384,237	31,137	739,443	11,760	278,349
25,000 to-à 27,500 .....	34,517	906,677	13,089	342,262	26,820	704,813	9,826	256,973
27,500 to-à 30,000 .....	34,472	990,598	9,201	263,948	25,977	746,843	6,538	187,812
30,000 to-à 35,000 .....	57,314	1,860,077	14,785	477,676	44,552	1,440,559	9,438	302,919
35,000 to-à 40,000 .....	43,170	1,613,505	8,221	306,807	28,185	1,051,149	5,027	187,559
40,000 to-à 50,000 .....	46,505	2,067,535	7,650	336,679	29,863	1,321,804	5,284	234,648
50,000 and over-et plus .....	55,348	4,812,539	6,344	510,481	38,032	3,479,303	5,237	446,117
TOTAL .....	455,972	15,443,454	257,909	5,183,756	383,365	11,953,562	202,719	3,939,017
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i> \$ 1,000 .....	16,055	\$ 27,821	41,995	\$ 3,764	15,504	\$ 22,369	28,033	\$ 2,258
\$ 1,000 to-à 5,000 .....	26,954	87,895	56,258	171,089	30,849	100,240	60,811	186,639
5,000 to-à 10,000 .....	44,184	332,278	84,492	627,584	55,080	416,132	77,115	570,456
10,000 to-à 15,000 .....	53,217	663,931	62,233	769,045	60,971	759,753	58,326	715,852
15,000 to-à 20,000 .....	59,410	1,038,027	56,795	997,260	59,361	1,037,627	43,657	761,386
20,000 to-à 25,000 .....	66,625	1,504,684	39,125	869,971	63,124	1,420,035	27,258	606,693
25,000 to-à 30,000 .....	69,451	1,909,797	22,774	619,417	53,058	1,458,779	16,848	457,839
30,000 to-à 40,000 .....	101,289	3,501,499	23,534	802,487	73,236	2,508,939	14,944	507,239
40,000 to-à 50,000 .....	46,875	2,083,950	7,816	344,018	30,144	1,334,121	5,447	241,692
50,000 and over-et plus .....	56,093	4,895,161	6,579	528,990	38,613	3,544,348	5,324	452,025
TOTAL .....	540,153	15,989,398	401,601	5,733,626	479,940	12,557,606	337,763	4,502,079
	AGE GROUP 65 - 69 GROUPE D'ÂGE				AGE GROUP 70 AND OVER — GROUPE D'ÂGE 70 ET PLUS			
	Male — Hommes		Female — Femmes		Male — Hommes		Female — Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under <i>Moins de</i> \$ 8,000 .....	970	\$ 6,427	798	\$ 6,059	1,317	\$ 7,943	1,112	\$ 7,746
\$ 8,000 to-à 10,000 .....	4,191	39,231	6,527	61,467	7,021	66,219	11,810	110,921
10,000 to-à 12,500 .....	15,213	172,640	25,234	284,537	35,244	400,984	49,403	557,811
12,500 to-à 15,000 .....	26,118	361,048	23,415	320,590	41,672	572,752	41,345	566,927
15,000 to-à 17,500 .....	28,160	457,332	15,910	257,864	37,495	607,818	31,339	508,296
17,500 to-à 20,000 .....	23,805	445,462	14,230	266,295	27,365	512,465	23,828	443,894
20,000 to-à 22,500 .....	18,354	388,871	10,564	223,458	20,445	432,693	18,289	386,805
22,500 to-à 25,000 .....	18,112	429,053	8,344	198,120	15,470	367,082	12,588	297,943
25,000 to-à 27,500 .....	12,404	324,551	6,856	179,832	12,118	317,366	9,654	252,643
27,500 to-à 30,000 .....	11,075	318,004	4,684	134,362	11,507	331,495	6,722	192,657
30,000 to-à 35,000 .....	14,353	464,307	6,220	201,465	13,934	451,303	11,763	378,308
35,000 to-à 40,000 .....	12,628	472,361	3,597	133,632	9,587	357,927	7,379	274,114
40,000 to-à 50,000 .....	14,020	622,105	4,790	210,662	12,125	536,589	9,258	409,447
50,000 and over-et plus .....	18,216	1,711,384	5,277	443,901	20,307	2,057,502	11,179	1,034,546
TOTAL .....	217,619	6,212,777	136,446	2,922,245	265,607	7,020,137	245,669	5,422,060
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under <i>Moins de</i> \$ 1,000 .....	2,113	\$ 9,377	2,307	\$ 462	3,010	\$ 4,483	1,876	\$ 2,006
\$ 1,000 to-à 5,000 .....	13,615	47,734	29,060	106,987	31,520	114,837	51,776	197,627
5,000 to-à 10,000 .....	58,987	464,004	73,784	552,760	132,124	1,022,503	152,140	1,148,689
10,000 to-à 15,000 .....	70,377	880,400	58,214	716,721	125,813	1,549,379	110,812	1,354,014
15,000 to-à 20,000 .....	55,595	963,619	31,702	550,612	68,611	1,182,722	58,303	1,005,469
20,000 to-à 25,000 .....	37,003	829,664	19,525	435,501	36,735	818,257	32,012	709,817
25,000 to-à 30,000 .....	23,845	652,544	11,834	322,179	24,146	663,063	17,020	462,809
30,000 to-à 40,000 .....	27,375	950,426	10,142	346,661	23,981	824,979	19,740	672,931
40,000 to-à 50,000 .....	14,208	630,492	4,905	215,811	12,297	544,264	9,501	420,349
50,000 and over-et plus .....	18,523	1,742,522	5,376	451,170	20,593	2,086,028	11,447	1,058,525
TOTAL .....	321,641	7,152,027	246,849	3,697,937	478,830	8,801,549	464,627	7,028,225

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	TOTAL STATING AGE—TOTAL INDIQUANT ÂGE				AGE NOT STATED—ÂGE NON DÉCLARÉ			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>axable Returns</b>								
<b>déclarations imposables</b>								
Under		\$		\$		\$		\$
Moins de \$ 8,000	212,920	1,470,262	317,117	2,209,906	682	4,054	1,039	6,771
\$ 8,000 to-à 10,000	290,981	2,631,693	432,735	3,904,768	284	2,516	865	7,522
10,000 to-à 12,500	434,809	4,907,380	571,152	6,422,136	402	4,548	393	4,514
12,500 to-à 15,000	464,848	6,393,337	538,956	7,400,028	349	4,690	127	1,726
15,000 to-à 17,500	480,964	7,813,377	500,235	8,120,062	256	4,186	380	6,161
17,500 to-à 20,000	454,220	8,510,832	452,262	8,458,302	71	1,265	310	5,734
20,000 to-à 22,500	441,538	9,378,717	344,923	7,302,333			25	535
22,500 to-à 25,000	447,980	10,637,277	263,560	6,242,519	131	3,202		
25,000 to-à 27,500	435,085	11,417,107	203,248	5,324,810			65	1,640
27,500 to-à 30,000	426,777	12,267,224	157,166	4,510,353			124	3,502
30,000 to-à 35,000	708,855	22,948,369	210,069	6,760,023	142	4,630	12	381
35,000 to-à 40,000	533,234	19,906,482	111,756	4,170,366	72	2,774		
40,000 to-à 50,000	565,036	24,987,690	97,167	4,258,415	18	763	41	1,832
50,000 and over-et plus	483,728	39,593,190	62,951	5,040,134	157	18,841	12	1,245
TOTAL	6,380,975	182,862,935	4,263,297	80,124,154	2,570	51,604	3,396	41,669

<b>All Returns</b>								
<b>Toutes les déclarations</b>								
Under								
Moins de \$ 1,000	207,227	267,794	1,141,788	139,073	1,719	3-	2,685	345
\$ 1,000 to-à 5,000	636,040	2,000,272	1,169,433	3,494,897	5,609	16,142	6,230	18,887
5,000 to-à 10,000	1,119,700	8,447,139	1,529,869	11,363,329	2,393	16,156	2,956	21,104
10,000 to-à 15,000	1,075,099	13,373,325	1,181,280	14,642,783	1,145	14,022	530	6,369
15,000 to-à 20,000	958,329	16,716,392	965,272	16,798,267	332	5,535	698	12,033
20,000 to-à 25,000	898,665	20,219,518	614,408	13,677,020	141	3,415	43	935
25,000 to-à 30,000	867,280	23,831,838	364,427	9,944,675	14	403	192	5,218
30,000 to-à 40,000	1,248,510	43,077,439	326,995	11,108,792	229	7,889	37	1,282
40,000 to-à 50,000	568,288	25,132,366	98,947	4,336,947	18	763	42	1,875
50,000 and over-et plus	490,741	40,318,712	64,681	5,165,791	171	20,602	18	2,542
TOTAL	8,069,879	192,849,205	7,457,100	90,671,573	11,771	84,923	13,431	70,589

	GRAND TOTAL—TOTAL GLOBAL			
	Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total

<b>axable Returns</b>				
<b>Déclarations imposables</b>				
Under		\$		\$
Moins de \$ 8,000	213,602	1,474,316	318,156	2,216,677
\$ 8,000 to-à 10,000	291,265	2,634,209	433,600	3,912,289
10,000 to-à 12,500	435,211	4,911,928	571,545	6,426,649
12,500 to-à 15,000	465,197	6,398,027	539,083	7,401,754
15,000 to-à 17,500	481,220	7,817,563	500,615	8,126,222
17,500 to-à 20,000	454,291	8,512,097	452,572	8,464,036
20,000 to-à 22,500	441,542	9,378,800	344,948	7,302,869
22,500 to-à 25,000	448,111	10,640,480	263,560	6,242,519
25,000 to-à 27,500	435,087	11,417,159	203,313	5,326,449
27,500 to-à 30,000	426,777	12,267,224	157,290	4,513,855
30,000 to-à 35,000	708,997	22,952,999	210,081	6,760,404
35,000 to-à 40,000	533,306	19,909,256	111,759	4,170,474
40,000 to-à 50,000	565,054	24,988,453	97,208	4,260,247
50,000 and over-et plus	483,885	39,612,031	62,963	5,041,379
TOTAL	6,383,545	182,914,539	4,266,693	80,165,823

<b>All Returns</b>				
<b>Toutes les déclarations</b>				
Under				
Moins de \$ 1,000	208,946	267,798	1,144,473	139,419
\$ 1,000 to-à 5,000	641,649	2,016,415	1,175,663	3,513,784
5,000 to-à 10,000	1,122,093	8,463,295	1,532,825	11,384,433
10,000 to-à 15,000	1,076,244	13,387,347	1,181,810	14,649,152
15,000 to-à 20,000	958,661	16,721,928	965,970	16,810,299
20,000 to-à 25,000	898,806	20,222,933	614,451	13,677,955
25,000 to-à 30,000	867,294	23,832,241	364,619	9,949,893
30,000 to-à 40,000	1,248,739	43,085,329	327,032	11,110,074
40,000 to-à 50,000	568,306	25,133,129	98,989	4,338,822
50,000 and over-et plus	490,912	40,339,314	64,699	5,168,333
TOTAL	8,081,650	192,934,129	7,470,531	90,742,162

TABLE 11

## ALL RETURNS BY AGE, SEX AND OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	UNDER - MOINS DE 20				AGE GROUP 20 - 24 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
		\$		\$		\$		\$
Employees.....	88,414	944,232	50,288	478,971	630,143	10,395,803	525,921	7,154,930
Farmers.....	877	9,387	282	9,922	6,685	105,786	528	6,370
Fishermen.....	1,420	14,605	13	74	3,611	50,012	202	1,710
Professionals.....	102	806	86	586	1,038	13,533	1,698	21,210
Salesmen.....	11	79	161	1,453	987	12,428	148	1,285
Business Proprietors.....	586	5,054	262	3,094	10,941	154,110	3,683	42,446
Investors.....	2,144	48,970	1,989	42,509	2,589	66,026	2,653	63,357
Property Owners.....					683	9,552	344	3,389
Pensioners.....					63	734		
Unclassified.....	5,951	49,956	1,881	13,639	57,710	542,996	26,835	232,741
TOTAL.....	99,505	1,073,090	54,962	550,247	714,450	11,350,982	562,012	7,527,439
<b>All Returns</b>								
Employees.....	331,216	1,720,746	255,025	1,133,115	871,769	11,507,304	829,125	8,440,742
Farmers.....	2,261	16,275	928	13,305	12,597	135,354	1,690	11,551
Fishermen.....	2,365	17,932	316	921	4,305	53,696	336	2,104
Professionals.....	341	1,843	120	858	2,418	19,345	3,121	27,415
Salesmen.....	111	394	355	2,144	1,561	15,000	255	1,699
Business Proprietors.....	2,057	9,589	1,438	7,595	18,027	179,970	8,833	61,101
Investors.....	9,673	91,668	8,754	80,702	12,103	107,535	14,058	101,831
Property Owners.....	43	192	68	38	1,329	12,193	684	4,310
Pensioners.....	978	1,355	1,137	1,447	1,186	3,035	1,009	2,249
Unclassified.....	16,711	81,540	34,128	45,117	110,626	724,737	193,592	480,405
TOTAL.....	365,756	1,941,535	302,269	1,285,242	1,035,921	12,758,169	1,052,703	9,133,408
	AGE GROUP 25 - 29 GROUPE D'ÂGE				AGE GROUP 30 - 34 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
		\$		\$		\$		\$
Employees.....	800,505	18,994,754	615,481	11,103,030	757,709	21,836,805	521,842	10,351,845
Farmers.....	9,438	188,081	1,494	22,281	10,613	242,911	1,236	22,015
Fishermen.....	3,968	68,069	348	2,816	3,564	69,043	440	4,290
Professionals.....	7,316	238,304	3,405	73,857	15,513	783,972	6,304	201,680
Salesmen.....	2,302	40,303	285	4,846	2,942	68,154	604	11,549
Business Proprietors.....	23,269	399,710	7,498	100,857	32,958	642,088	10,976	152,450
Investors.....	3,020	142,659	3,096	103,647	4,435	258,086	4,184	142,403
Property Owners.....	960	25,118	625	9,688	2,243	47,452	1,725	29,802
Pensioners.....	67	922	125	1,652	203	2,197	235	2,757
Unclassified.....	56,549	609,374	37,415	354,472	37,747	458,675	33,680	355,649
TOTAL.....	907,394	20,707,295	669,772	11,777,145	867,927	24,409,383	581,226	11,274,439
<b>All Returns</b>								
Employees.....	886,864	19,482,255	780,404	11,819,565	806,990	22,171,593	659,166	10,945,540
Farmers.....	19,219	243,793	3,187	27,326	22,586	327,325	3,497	30,741
Fishermen.....	4,621	72,545	435	3,060	4,021	72,912	675	4,964
Professionals.....	10,163	255,699	6,035	84,961	18,431	807,494	9,121	213,364
Salesmen.....	3,162	43,876	1,175	7,611	4,041	75,088	1,822	15,629
Business Proprietors.....	35,992	452,540	20,054	135,602	49,507	730,560	26,684	198,214
Investors.....	6,355	165,027	25,810	142,747	8,936	309,412	40,972	210,255
Property Owners.....	1,776	28,712	2,240	13,809	3,537	53,738	5,590	40,275
Pensioners.....	881	4,068	1,624	6,302	1,457	7,765	2,894	13,270
Unclassified.....	95,753	763,960	277,093	614,953	66,969	562,731	261,909	559,034
TOTAL.....	1,064,786	21,512,476	1,118,057	12,855,936	986,475	25,118,619	1,012,330	12,231,287

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

AGE GROUP 35 - 39 GROUPE D'ÂGE				AGE GROUP 40 - 44 GROUPE D'ÂGE				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
								Déclarations imposables
698,423	\$ 22,853,210	465,773	\$ 9,680,500	536,303	\$ 18,930,871	362,478	\$ 7,433,558	..... Employés
10,801	266,564	2,485	42,167	10,079	288,394	1,742	32,837	..... Agriculteurs
3,464	68,175	462	4,907	2,700	52,846	201	1,439	..... Pêcheurs
20,360	1,321,172	4,872	142,057	14,445	1,064,474	3,202	116,030	..... Membres de professions lib.
3,225	84,284	859	16,108	1,865	49,880	678	8,748	..... Vendeurs
34,703	733,393	11,871	192,824	31,627	709,128	9,701	147,043	..... Propriétaires d'entreprises
7,455	471,214	7,989	245,538	8,193	579,254	9,192	305,841	..... Investisseurs
3,119	87,306	2,528	44,441	4,550	133,447	2,993	57,416	..... Propriétaires d'immeubles
526	6,664	272	6,269	780	12,537	672	10,905	..... Retraités
25,585	351,004	27,011	321,596	17,906	262,976	17,974	236,287	..... Non classés
807,661	26,242,984	524,122	10,696,407	628,448	22,083,807	408,833	8,350,105	..... TOTAL
								Toutes les déclarations
735,787	23,155,600	580,916	10,195,711	561,020	19,142,286	445,203	7,834,435	..... Employés
22,471	354,518	5,687	52,027	22,001	375,375	3,403	37,257	..... Agriculteurs
4,042	71,396	605	5,438	3,209	55,995	282	1,669	..... Pêcheurs
23,015	1,364,436	7,523	153,644	15,804	1,096,364	4,817	121,943	..... Membres de professions lib.
4,159	89,904	1,658	18,680	2,770	55,081	1,122	11,407	..... Vendeurs
50,073	810,221	28,262	244,224	46,092	785,378	21,688	183,389	..... Propriétaires d'entreprises
11,950	541,508	53,088	345,815	11,870	650,322	43,294	408,191	..... Investisseurs
5,296	98,875	6,247	56,241	6,645	138,507	7,857	72,973	..... Propriétaires d'immeubles
2,256	14,917	3,346	20,744	3,162	24,456	4,094	26,688	..... Retraités
46,534	425,606	202,944	477,684	34,533	316,876	129,698	344,520	..... Non classés
905,583	26,926,982	890,276	11,570,210	707,106	22,640,641	661,458	9,042,473	..... TOTAL

AGE GROUP 45 - 49 GROUPE D'ÂGE				AGE GROUP 50 - 54 GROUPE D'ÂGE				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
								Déclarations imposables
445,510	\$ 15,872,319	282,946	\$ 5,777,597	407,984	\$ 14,382,259	232,622	\$ 4,709,224	..... Employés
10,918	284,753	2,072	36,601	14,021	366,998	2,762	47,648	..... Agriculteurs
2,010	38,169	266	2,819	1,694	30,389	189	2,305	..... Pêcheurs
10,036	852,624	1,719	55,787	9,418	785,296	2,056	59,711	..... Membres de professions lib.
1,883	50,343	575	7,877	2,013	53,728	250	4,105	..... Vendeurs
25,408	554,479	9,210	139,220	27,224	651,324	8,094	125,860	..... Propriétaires d'entreprises
10,111	631,187	13,840	382,618	12,710	720,829	21,540	538,092	..... Investisseurs
6,311	203,512	3,087	63,351	6,362	222,886	3,731	76,348	..... Propriétaires d'immeubles
1,793	33,015	1,320	17,201	6,242	115,728	3,967	62,819	..... Retraités
15,974	269,274	16,509	206,125	15,405	246,352	12,872	165,988	..... Non classés
529,954	18,789,676	331,544	6,689,196	503,073	17,575,789	288,083	5,792,100	..... TOTAL
								Toutes les déclarations
465,887	16,061,203	345,908	6,094,123	425,994	14,563,204	284,051	4,988,732	..... Employés
22,665	370,238	3,645	42,615	27,243	457,430	5,147	56,871	..... Agriculteurs
2,603	41,896	344	3,118	2,159	33,016	252	2,368	..... Pêcheurs
10,837	873,534	2,644	58,897	10,437	802,466	3,161	65,271	..... Membres de professions lib.
2,395	53,866	915	9,236	2,448	56,735	668	5,571	..... Vendeurs
38,274	618,302	17,590	162,902	39,434	706,411	15,426	148,748	..... Propriétaires d'entreprises
14,553	713,129	44,259	487,643	18,986	820,408	56,338	667,849	..... Investisseurs
8,324	214,655	7,013	76,361	8,911	241,451	7,544	85,892	..... Propriétaires d'immeubles
6,526	55,850	6,540	37,842	12,619	150,436	13,401	104,754	..... Retraités
32,656	325,390	86,723	270,143	30,737	290,586	67,598	222,215	..... Non classés
604,720	19,328,063	515,581	7,242,880	578,968	18,122,142	453,586	6,348,271	..... TOTAL

TABLE 11 (CONTINUED)

## ALL RETURNS BY AGE, SEX AND OCCUPATION

1984 TAXATION YEAR (All money figures in thousands of dollars)

	AGE GROUP 55 - 59 GROUPE D'ÂGE				AGE GROUP 60 - 64 GROUPE D'ÂGE			
	Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	346,958	\$ 11,901,476	183,020	\$ 3,758,775	225,168	\$ 7,456,305	105,718	\$ 2,132,791
Farmers.....	14,387	400,191	2,024	35,576	13,439	395,679	2,503	46,595
Fishermen.....	1,572	25,918	168	1,731	1,404	27,201	50	466
Professionals.....	7,906	633,543	1,508	42,089	6,763	507,950	892	26,630
Salesmen.....	1,616	44,233	246	7,434	1,326	34,894	292	4,322
Business Proprietors.....	20,865	499,045	6,715	108,095	14,997	371,754	4,468	66,432
Investors.....	17,501	872,955	34,684	781,119	28,534	1,100,216	48,644	1,031,470
Property Owners.....	5,175	199,650	4,300	80,321	5,647	190,883	3,067	63,490
Pensioners.....	24,392	577,966	13,986	215,577	65,664	1,482,003	25,742	400,987
Unclassified.....	15,600	288,478	11,258	153,038	20,423	386,676	11,343	165,835
TOTAL.....	455,972	15,443,454	257,909	5,183,756	383,365	11,953,562	202,719	3,939,017
<b>All Returns</b>								
Employees.....	364,577	12,057,593	215,957	3,946,596	239,110	7,578,740	127,024	2,253,338
Farmers.....	26,042	477,537	3,663	43,058	25,186	471,092	3,893	52,238
Fishermen.....	2,207	29,314	168	1,731	1,916	29,775	65	526
Professionals.....	8,606	644,375	2,041	45,254	7,456	522,393	1,308	28,690
Salesmen.....	2,463	50,591	536	8,769	1,709	37,290	469	5,172
Business Proprietors.....	33,160	562,110	12,773	127,428	25,374	419,864	8,597	79,863
Investors.....	26,969	977,155	77,174	969,889	41,891	1,205,819	96,713	1,250,459
Property Owners.....	8,586	219,340	9,207	98,451	8,342	204,211	7,200	79,405
Pensioners.....	36,474	642,729	30,645	292,740	93,824	1,653,096	56,480	545,655
Unclassified.....	31,069	328,653	49,437	199,709	35,132	435,326	36,014	206,732
TOTAL.....	540,153	15,989,398	401,601	5,733,626	479,940	12,557,606	337,763	4,502,079
	AGE GROUP 65 - 69 GROUPE D'ÂGE				AGE GROUP 70 AND OVER — GROUPE D'ÂGE 70 ET PLUS			
	Male — Hommes		Female — Femmes		Male — Hommes		Female — Femmes	
	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total
<b>Taxable Returns</b>								
Employees.....	37,986	\$ 1,449,650	18,670	\$ 435,446	11,759	\$ 491,991	5,365	\$ 128,661
Farmers.....	8,544	278,722	1,592	33,502	8,155	251,835	2,000	42,869
Fishermen.....	128	3,100			263	4,883		
Professionals.....	3,887	257,265	541	20,651	2,428	143,062	291	8,419
Salesmen.....	874	33,222	142	2,970	485	20,640	80	2,192
Business Proprietors.....	6,495	180,359	1,625	41,790	4,189	130,170	1,368	28,467
Investors.....	29,501	1,195,472	50,070	1,285,612	85,203	2,948,310	148,499	3,735,992
Property Owners.....	4,511	141,600	2,429	69,049	5,848	212,988	4,089	90,964
Pensioners.....	121,284	2,552,877	57,698	963,560	145,264	2,748,294	82,578	1,346,509
Unclassified.....	4,409	120,510	3,679	69,663	2,013	67,965	1,399	37,987
TOTAL.....	217,619	6,212,777	136,446	2,922,245	265,607	7,020,137	245,669	5,422,060
<b>All Returns</b>								
Employees.....	41,593	1,491,774	22,328	466,640	13,240	507,409	6,072	136,534
Farmers.....	14,372	320,378	2,405	38,013	14,775	303,396	2,953	49,145
Fishermen.....	170	3,466			280	5,013		
Professionals.....	4,182	261,130	663	21,190	2,511	144,547	297	8,531
Salesmen.....	1,059	35,321	142	2,970	623	22,399	87	2,248
Business Proprietors.....	9,807	203,138	2,948	48,395	6,330	145,056	2,179	32,463
Investors.....	35,454	1,285,586	70,612	1,475,599	107,903	3,209,556	201,397	4,278,869
Property Owners.....	6,362	157,223	4,379	79,246	9,296	241,356	7,665	115,138
Pensioners.....	202,346	3,259,705	138,119	1,486,544	321,223	4,151,737	241,996	2,365,895
Unclassified.....	6,296	134,307	5,253	79,340	2,649	71,081	1,981	39,402
TOTAL.....	321,641	7,152,027	246,849	3,697,937	478,830	8,801,549	464,627	7,028,225

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'ÂGE, LE SEXE ET L'OCCUPATION

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

TOTAL STATING AGE—TOTAL INDIQUANT ÂGE				AGE NOT STATED—ÂGE NON DÉCLARÉ				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
								<i>Déclarations imposables</i>
4,986,862	\$ 145,509,675	3,370,124	\$ 63,145,328	1,607	\$ 32,282	1,985	\$ 21,418	..... Employés
117,957	3,079,303	20,720	378,383					..... Agriculteurs
25,798	452,410	2,339	22,558	32	417			..... Pêcheurs
99,212	6,602,001	26,574	768,707	38	437	85	931	..... Membres de professions lib.
19,529	492,188	4,320	72,889	78	873			..... Vendeurs
233,262	5,030,615	75,471	1,148,578	178	3,966	133	1,276	..... Propriétaires d'entreprises
211,396	9,035,177	346,380	8,658,197	199	8,832	952	14,874	..... Investisseurs
45,409	1,474,393	28,918	588,260	62	1,008			..... Propriétaires d'immeubles
366,278	7,532,938	186,595	3,028,234	125	1,447	69	760	..... Retraités
275,272	3,654,235	201,856	2,313,019	250	2,339	167	2,372	..... Non classés
6,380,975	182,862,935	4,263,297	80,124,154	2,570	51,604	3,396	41,669	..... TOTAL
								<i>Toutes les déclarations</i>
5,744,047	149,439,705	4,551,179	68,255,072	8,691	53,878	8,965	42,228	..... Employés
231,418	3,852,711	40,098	454,148	216	1,504			..... Agriculteurs
31,898	486,956	3,478	25,898	63	557			..... Pêcheurs
114,201	6,793,627	40,851	830,019	79	436	111	930	..... Membres de professions lib.
26,501	535,545	9,204	91,138	78	873			..... Vendeurs
354,127	5,623,138	166,472	1,429,924	697	5,544	345	1,375	..... Propriétaires d'entreprises
306,643	10,077,128	732,469	10,419,851	683	13,416	1,606	19,094	..... Investisseurs
68,447	1,610,453	65,694	722,140	153	601	27	98-	..... Propriétaires d'immeubles
682,932	9,969,150	501,285	4,904,129	629	5,534	732	3,741	..... Retraités
509,665	4,460,793	1,346,370	3,539,253	482	2,579	1,636	3,279	..... Non classés
8,069,879	192,849,205	7,457,100	90,671,573	11,771	84,923	13,431	70,589	..... TOTAL
GRAND TOTAL—TOTAL GLOBAL								
Male—Hommes		Female—Femmes						
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total					
								<i>Déclarations imposables</i>
4,988,469	\$ 145,541,957	3,372,109	\$ 63,166,746					..... Employés
117,958	3,079,305	20,724	378,418					..... Agriculteurs
25,830	452,827	2,339	22,558					..... Pêcheurs
99,250	6,602,438	26,659	769,638					..... Membres de professions lib.
19,607	493,062	4,321	72,892					..... Vendeurs
233,440	5,034,581	75,604	1,149,854					..... Propriétaires d'entreprises
211,595	9,044,009	347,332	8,673,071					..... Investisseurs
45,471	1,475,400	28,918	588,260					..... Propriétaires d'immeubles
366,403	7,534,386	186,664	3,028,995					..... Retraités
275,522	3,656,574	202,023	2,315,391					..... Non classés
6,383,545	182,914,539	4,266,693	80,165,823					..... TOTAL
								<i>Toutes les déclarations</i>
5,752,738	149,493,583	4,560,144	68,297,301					..... Employés
231,634	3,854,215	40,106	454,187					..... Agriculteurs
31,961	487,513	3,478	25,898					..... Pêcheurs
114,280	6,794,063	40,962	830,949					..... Membres de professions lib.
26,579	536,419	9,205	91,141					..... Vendeurs
354,824	5,628,682	166,817	1,431,299					..... Propriétaires d'entreprises
307,326	10,090,544	734,075	10,438,945					..... Investisseurs
68,600	1,611,054	65,721	722,041					..... Propriétaires d'immeubles
683,561	9,974,684	502,017	4,907,870					..... Retraités
510,147	4,463,372	1,348,006	3,542,532					..... Non classés
8,081,650	192,934,129	7,470,531	90,742,162					..... TOTAL

TABLE 12

## ALL RETURNS BY OCCUPATION AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	EMPLOYEES OF BUSINESSES EMPLOYÉS D'ENTREPRISES				EMPLOYEES OF INSTITUTIONS EMPLOYÉS D'INSTITUTIONS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	253,326	1,796,489	583,978	36,495	20,076	141,693	42,930	2,474
\$ 8,000 to-à 10,000 .....	386,116	3,485,898	1,480,186	176,057	37,822	340,918	133,136	14,548
10,000 to-à 12,500 .....	508,668	5,729,345	2,846,535	443,055	58,154	655,941	307,843	46,201
12,500 to-à 15,000 .....	525,359	7,220,666	3,933,100	704,828	70,908	979,609	513,756	90,335
15,000 to-à 17,500 .....	523,882	8,504,684	4,998,237	975,336	92,570	1,508,033	860,608	164,957
17,500 to-à 20,000 .....	467,824	8,756,755	5,375,674	1,113,715	111,026	2,078,494	1,238,360	247,523
20,000 to-à 22,500 .....	407,812	8,649,742	5,491,658	1,180,545	83,816	1,773,798	1,089,508	229,662
22,500 to-à 25,000 .....	375,109	8,899,826	5,859,446	1,306,864	62,838	1,491,910	943,360	202,247
25,000 to-à 27,500 .....	341,167	8,944,936	6,037,249	1,396,077	52,074	1,365,706	885,148	197,244
27,500 to-à 30,000 .....	300,048	8,617,307	5,919,088	1,419,109	43,997	1,265,072	848,920	199,818
30,000 to-à 35,000 .....	484,075	15,655,107	11,040,048	2,788,230	65,885	2,117,869	1,452,654	363,939
35,000 to-à 40,000 .....	328,301	12,252,476	8,862,611	2,351,439	33,142	1,235,165	863,686	219,892
40,000 to-à 50,000 .....	310,167	13,700,016	10,147,353	2,872,500	28,910	1,275,878	910,137	243,732
50,000 and over-et plus .....	245,916	19,528,713	14,943,074	5,387,924	17,653	1,172,118	910,039	292,004
TOTAL .....	5,457,770	131,741,960	87,518,238	22,152,176	778,871	17,402,203	11,000,086	2,514,574
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	107,566	48,928	99		11,388	5,666	13	
\$ 1,000 to-à 5,000 .....	726,940	2,244,728	19,282	1,612	80,656	244,086	1,715	20
5,000 to-à 10,000 .....	1,106,926	8,327,654	2,492,912	210,940	112,165	843,229	219,726	17,002
10,000 to-à 15,000 .....	1,081,546	13,500,544	6,852,345	1,147,883	137,180	1,732,698	831,893	136,536
15,000 to-à 20,000 .....	998,537	17,378,024	10,387,526	2,089,052	205,961	3,627,485	2,101,542	412,480
20,000 to-à 25,000 .....	785,440	17,605,255	11,359,010	2,487,409	147,646	3,287,547	2,034,299	431,909
25,000 to-à 30,000 .....	642,267	17,590,754	11,962,262	2,815,187	96,601	2,645,198	1,735,852	397,061
30,000 to-à 40,000 .....	813,722	27,954,148	19,918,440	5,139,669	99,643	3,374,060	2,321,669	583,831
40,000 to-à 50,000 .....	310,817	13,729,326	10,160,208	2,872,500	29,046	1,281,796	910,962	243,732
50,000 and over-et plus .....	247,648	19,713,443	15,061,691	5,387,924	17,855	1,184,821	914,052	292,004
TOTAL .....	6,821,409	138,092,802	88,213,775	22,152,176	938,141	18,226,587	11,071,724	2,514,574
	TEACHERS AND PROFESSORS INSTITUTEURS ET PROFESSEURS				FEDERAL GOVERNMENT EMPLOYEES EMPLOYÉS DU GOUVERNEMENT FÉDÉRAL			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	920	6,338	1,814	101	3,191	22,206	6,596	376
\$ 8,000 to-à 10,000 .....	2,086	18,780	6,825	668	5,265	48,114	19,267	2,138
10,000 to-à 12,500 .....	3,606	41,055	17,516	2,546	7,915	89,698	43,506	6,708
12,500 to-à 15,000 .....	5,846	79,952	37,437	6,497	9,641	133,833	72,561	13,423
15,000 to-à 17,500 .....	5,759	93,867	50,802	10,181	15,989	262,136	147,098	28,041
17,500 to-à 20,000 .....	4,430	82,890	48,955	10,204	22,036	416,062	247,319	52,377
20,000 to-à 22,500 .....	9,659	206,667	122,768	27,221	27,787	589,996	362,433	78,441
22,500 to-à 25,000 .....	11,114	264,079	167,586	38,106	28,761	680,818	425,313	95,698
25,000 to-à 27,500 .....	14,961	392,996	255,806	60,029	21,849	573,275	370,266	85,559
27,500 to-à 30,000 .....	20,131	578,899	377,674	87,532	24,489	704,337	467,069	112,448
30,000 to-à 35,000 .....	38,410	1,251,592	849,236	205,994	46,492	1,502,001	1,019,702	254,189
35,000 to-à 40,000 .....	44,672	1,680,302	1,182,845	316,416	31,778	1,182,713	831,487	220,963
40,000 to-à 50,000 .....	64,564	2,846,306	2,030,215	585,551	31,461	1,391,798	1,001,475	284,190
50,000 and over-et plus .....	23,354	1,391,965	1,033,936	331,308	21,289	1,299,719	981,452	325,414
TOTAL .....	249,512	8,935,687	6,183,414	1,682,353	297,943	8,896,705	5,995,543	1,559,965
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	616	179-	2		2,104	809		
\$ 1,000 to-à 5,000 .....	2,998	8,883	133	19	15,505	49,052	224	1
5,000 to-à 10,000 .....	5,785	45,425	10,854	751	18,974	138,980	34,264	2,513
10,000 to-à 15,000 .....	10,123	129,446	55,176	9,043	17,913	227,695	116,508	20,131
15,000 to-à 20,000 .....	10,470	181,758	100,140	20,385	38,324	683,711	394,501	80,418
20,000 to-à 25,000 .....	21,047	476,926	290,372	65,327	56,893	1,278,719	787,830	174,138
25,000 to-à 30,000 .....	35,780	990,862	633,635	147,561	46,534	1,283,238	837,356	198,007
30,000 to-à 40,000 .....	84,207	2,970,870	2,032,125	522,409	78,447	2,691,194	1,851,263	475,153
40,000 to-à 50,000 .....	64,875	2,859,563	2,030,459	585,551	31,467	1,392,053	1,001,507	284,190
50,000 and over-et plus .....	23,507	1,401,915	1,037,216	331,308	21,319	1,301,576	982,454	325,414
TOTAL .....	259,408	9,065,467	6,190,112	1,682,353	327,480	9,047,027	6,005,907	1,559,965

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	PROVINCIAL GOVERNMENT EMPLOYEES EMPLOYES DE GOUVERNEMENTS PROVINCIAUX				MUNICIPAL GOVERNMENT EMPLOYEES EMPLOYES DE GOUVERNEMENTS MUNICIPAUX			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>I Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$ 8,000 .....	4,839	\$ 33,095	\$ 8,957	\$ 536	9,093	\$ 64,623	\$ 19,726	\$ 1,078
\$ 8,000 to-à 10,000 .....	6,220	56,750	22,871	2,739	15,799	142,272	56,831	6,258
10,000 to-à 12,500 .....	12,189	137,950	65,179	10,124	19,963	225,660	107,768	16,707
12,500 to-à 15,000 .....	16,544	228,574	122,617	21,837	27,722	382,372	199,150	35,567
15,000 to-à 17,500 .....	29,574	484,083	279,210	54,167	31,049	505,720	285,027	56,312
17,500 to-à 20,000 .....	43,429	815,060	486,319	101,425	37,906	709,284	421,148	85,450
20,000 to-à 22,500 .....	40,680	860,591	522,067	111,161	40,497	863,420	524,970	111,357
22,500 to-à 25,000 .....	35,374	836,424	519,465	116,124	44,167	1,048,814	660,302	144,789
25,000 to-à 27,500 .....	26,852	704,809	455,211	107,075	45,198	1,187,513	767,122	173,702
27,500 to-à 30,000 .....	25,187	724,639	475,617	115,149	39,797	1,142,802	750,100	168,927
30,000 to-à 35,000 .....	40,686	1,311,373	890,176	227,995	63,212	2,048,068	1,398,745	336,191
35,000 to-à 40,000 .....	28,589	1,070,113	751,947	199,784	55,116	2,053,419	1,447,986	376,147
40,000 to-à 50,000 .....	31,123	1,375,023	984,516	267,045	50,198	2,200,313	1,593,006	439,413
50,000 and over-et plus .....	15,590	962,039	734,267	232,854	14,138	822,504	611,955	185,006
TOTAL .....	356,876	9,600,520	6,318,419	1,568,015	493,855	13,396,787	8,843,835	2,136,902
<b>II All Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$ 1,000 .....	3,016	1,541			11,555	5,203		
\$ 1,000 to-à 5,000 .....	26,833	81,441	82	1	54,813	159,752	541	2
5,000 to-à 10,000 .....	22,284	163,636	40,273	3,275	51,759	379,300	97,440	7,334
10,000 to-à 15,000 .....	30,141	383,139	189,703	31,961	50,001	635,344	309,756	52,274
15,000 to-à 20,000 .....	73,214	1,302,657	765,783	155,591	69,368	1,222,172	706,682	141,762
20,000 to-à 25,000 .....	76,150	1,699,130	1,041,588	227,285	85,091	1,921,660	1,185,661	256,145
25,000 to-à 30,000 .....	52,153	1,432,567	930,841	222,223	85,203	2,336,144	1,517,232	342,629
30,000 to-à 40,000 .....	69,373	2,384,911	1,642,323	427,780	118,477	4,106,757	2,846,810	712,337
40,000 to-à 50,000 .....	31,137	1,375,636	984,638	267,045	50,279	2,203,824	1,593,081	439,413
50,000 and over-et plus .....	15,707	969,959	736,370	232,854	14,182	824,960	612,818	185,006
TOTAL .....	400,008	9,794,618	6,331,601	1,568,015	590,728	13,795,118	8,870,021	2,136,902
<b>III Taxable Returns</b> <b>Déclarations imposables</b>								
Under Moins de \$ 8,000 .....	1,761	\$ 13,203	\$ 4,231	\$ 277	1,500	\$ 10,700	\$ 3,174	\$ 140
\$ 8,000 to-à 10,000 .....	1,656	14,806	6,042	722	1,857	17,065	6,846	740
10,000 to-à 12,500 .....	3,158	36,862	19,963	3,403	4,597	52,441	25,746	4,037
12,500 to-à 15,000 .....	3,063	42,285	23,092	4,347	4,975	68,960	36,449	6,416
15,000 to-à 17,500 .....	5,357	86,944	51,511	10,454	6,420	103,922	59,784	11,041
17,500 to-à 20,000 .....	4,730	88,798	54,720	11,891	8,960	167,957	103,405	21,880
20,000 to-à 22,500 .....	2,537	53,995	34,602	8,072	9,995	212,396	126,716	26,522
22,500 to-à 25,000 .....	6,363	153,296	102,316	24,073	15,331	364,727	229,527	51,167
25,000 to-à 27,500 .....	14,696	385,837	249,498	59,311	21,633	570,281	373,446	86,296
27,500 to-à 30,000 .....	12,170	349,844	224,558	55,351	31,524	906,289	593,766	139,572
30,000 to-à 35,000 .....	11,951	383,314	249,698	64,788	37,059	1,196,460	802,681	198,832
35,000 to-à 40,000 .....	5,641	209,769	144,095	39,510	21,047	783,716	546,280	141,330
40,000 to-à 50,000 .....	6,684	297,709	213,272	63,514	18,895	831,211	594,074	162,858
50,000 and over-et plus .....	2,480	147,525	110,154	38,022	12,461	794,767	594,595	187,611
TOTAL .....	82,247	2,264,188	1,487,753	383,735	196,254	6,080,893	4,096,488	1,038,442
<b>IV All Returns</b> <b>Toutes les déclarations</b>								
Under Moins de \$ 1,000 .....	636	314			731	356		
\$ 1,000 to-à 5,000 .....	2,341	7,630	14		3,937	12,249	34	
5,000 to-à 10,000 .....	5,343	40,373	11,955	999	5,279	40,530	11,696	880
10,000 to-à 15,000 .....	6,345	80,435	43,176	7,749	10,059	127,137	63,109	10,453
15,000 to-à 20,000 .....	10,089	175,774	106,231	22,345	15,601	275,425	163,420	32,921
20,000 to-à 25,000 .....	8,913	207,611	136,923	32,145	25,346	577,564	356,275	77,688
25,000 to-à 30,000 .....	26,871	735,830	474,067	114,662	53,165	1,476,787	967,216	225,868
30,000 to-à 40,000 .....	17,599	593,319	393,793	104,298	58,111	1,980,342	1,348,982	340,162
40,000 to-à 50,000 .....	6,685	297,752	213,272	63,514	18,899	831,404	594,074	162,858
50,000 and over-et plus .....	2,482	147,627	110,154	38,022	12,499	797,581	595,992	187,611
TOTAL .....	87,304	2,286,666	1,489,583	383,735	203,627	6,119,374	4,100,798	1,038,442

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

		PROV. CROWN CORPORATION EMPLOYEES EMPLOYÉS DES SOC. DE LA COURONNE PROV.				UNCLASSIFIED EMPLOYEES EMPLOYÉS NON CLASSES			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns Déclarations imposables									
Under Moins de	\$ 8,000	28,594	\$ 198,021	\$ 63,828	\$ 3,691	1,205	\$ 8,363	\$ 2,186	\$ 95
\$ 8,000 to-à	10,000	36,759	330,220	138,152	15,624	2,564	23,255	9,029	973
10,000 to-à	12,500	43,996	492,928	237,679	35,647	3,225	36,264	17,514	2,782
12,500 to-à	15,000	37,425	515,496	278,121	49,226	3,203	43,985	24,261	4,556
15,000 to-à	17,500	34,243	555,868	320,336	61,562	6,551	106,936	61,993	12,426
17,500 to-à	20,000	27,186	507,358	304,525	60,500	7,557	143,101	86,817	18,424
20,000 to-à	22,500	19,863	420,513	264,931	57,462	11,497	245,608	154,975	34,751
22,500 to-à	25,000	15,043	356,183	228,885	49,887	12,148	289,297	188,221	42,246
25,000 to-à	27,500	10,102	264,870	173,239	38,687	10,547	276,226	180,810	41,062
27,500 to-à	30,000	9,924	284,779	188,742	41,037	10,651	305,463	203,027	46,631
30,000 to-à	35,000	12,492	401,592	274,392	60,989	19,436	631,206	435,384	107,495
35,000 to-à	40,000	7,609	283,425	200,995	49,408	21,558	806,607	575,342	150,005
40,000 to-à	50,000	8,090	356,214	260,413	66,156	24,995	1,100,643	804,128	222,113
50,000 and over-et plus		6,920	570,222	415,105	146,453	13,867	835,118	642,053	200,256
TOTAL		298,246	5,537,689	3,349,344	736,331	149,004	4,852,073	3,385,741	883,814
All Returns Toutes les déclarations									
Under Moins de	\$ 1,000	580	149			39,321	19,215		
\$ 1,000 to-à	5,000	2,006	7,012	44	1	120,243	334,981	2,991	27
5,000 to-à	10,000	6,980	52,192	13,501	1,067	125,476	927,206	260,283	19,288
10,000 to-à	15,000	6,746	83,875	42,345	7,338	89,211	1,099,302	524,876	84,874
15,000 to-à	20,000	14,187	251,404	149,009	30,850	63,319	1,095,990	626,451	122,062
20,000 to-à	25,000	23,727	536,722	343,220	76,997	35,767	796,095	495,088	107,349
25,000 to-à	30,000	21,205	581,881	383,839	87,693	20,339	558,111	362,714	79,724
30,000 to-à	40,000	41,016	1,438,607	1,010,771	257,500	20,524	699,265	477,407	110,397
40,000 to-à	50,000	24,998	1,100,783	804,128	222,113	8,184	360,325	260,911	66,156
50,000 and over-et plus		13,896	836,973	642,787	200,256	7,052	583,438	422,909	146,453
TOTAL		155,341	4,889,298	3,389,644	883,814	529,436	6,473,929	3,433,629	736,331
		TOTAL EMPLOYEES TOTAL, EMPLOYÉS				TOTAL FARMERS TOTAL, AGRICULTEURS			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns Déclarations imposables									
Under Moins de	\$ 8,000	324,505	\$ 2,294,732	\$ 737,420	\$ 45,263	6,987	\$ 48,865	\$ 18,750	\$ 1,219
\$ 8,000 to-à	10,000	496,144	4,478,079	1,879,185	220,467	8,823	79,592	32,710	2,414
10,000 to-à	12,500	665,471	7,498,145	3,689,249	571,210	14,868	169,140	73,249	7,976
12,500 to-à	15,000	704,686	9,695,733	5,240,542	937,032	15,629	214,973	95,968	11,854
15,000 to-à	17,500	751,394	12,212,193	7,114,606	1,384,478	14,082	228,359	107,613	14,929
17,500 to-à	20,000	735,084	13,765,759	8,367,241	1,723,388	11,714	218,233	119,657	19,127
20,000 to-à	22,500	654,143	13,876,726	8,694,628	1,865,194	10,254	217,767	128,633	21,712
22,500 to-à	25,000	606,248	14,385,372	9,324,424	2,071,199	7,411	175,778	104,507	18,612
25,000 to-à	27,500	559,079	14,666,448	9,747,795	2,245,042	7,028	183,222	115,064	20,557
27,500 to-à	30,000	517,918	14,879,431	10,048,562	2,385,574	6,032	174,014	112,423	21,123
30,000 to-à	35,000	819,698	26,498,581	18,412,715	4,608,643	9,577	310,369	209,368	40,655
35,000 to-à	40,000	577,453	21,557,704	15,407,273	4,064,895	6,571	245,305	169,181	35,996
40,000 to-à	50,000	575,087	25,375,111	18,538,590	5,207,073	8,467	380,061	278,841	64,362
50,000 and over-et plus		373,668	27,524,692	20,976,631	7,326,851	11,239	812,045	636,484	190,622
TOTAL		8,360,578	208,708,704	138,178,860	34,656,308	138,682	3,457,723	2,202,448	471,159
All Returns Toutes les déclarations									
Under Moins de	\$ 1,000	177,513	81,703	114		21,954	142,672	296	33
\$ 1,000 to-à	5,000	1,036,272	3,149,814	25,060	1,682	26,636	84,303	1,340	45
5,000 to-à	10,000	1,460,971	10,958,525	3,192,905	264,047	63,000	474,755	108,397	3,554
10,000 to-à	15,000	1,439,265	17,999,614	9,028,887	1,508,241	57,944	717,632	238,842	19,830
15,000 to-à	20,000	1,499,070	26,194,400	15,501,284	3,107,866	30,982	534,170	254,524	34,056
20,000 to-à	25,000	1,266,020	28,387,230	18,030,264	3,936,393	19,798	440,587	255,728	40,325
25,000 to-à	30,000	1,080,118	29,631,371	19,805,014	4,630,616	14,251	389,311	244,369	41,681
30,000 to-à	40,000	1,401,119	48,193,472	33,843,584	8,673,538	17,026	585,438	394,175	76,651
40,000 to-à	50,000	576,387	25,432,462	18,553,241	5,207,073	8,674	389,045	282,823	64,362
50,000 and over-et plus		376,147	27,762,294	21,116,443	7,326,851	11,475	835,835	642,503	190,622
TOTAL		10,312,882	217,790,885	139,096,794	34,656,308	271,740	4,308,402	2,422,998	471,159

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



TABLEAU 12 (SUITE)

## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	TOTAL FISHERMEN TOTAL, PÊCHEURS				ACCOUNTANTS COMPTABLES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000	4,388	28,813	9,198	797	101	568	576	105
8,000 to-à 10,000	3,414	30,947	12,919	1,782	208	1,890	825	106
10,000 to-à 12,500	5,012	57,012	26,866	4,354	509	5,567	2,246	325
12,500 to-à 15,000	3,507	47,898	24,664	4,251	310	4,362	1,794	218
15,000 to-à 17,500	2,633	42,781	24,843	4,838	383	6,195	2,650	327
17,500 to-à 20,000	2,028	37,700	22,713	4,778	320	6,011	3,460	693
20,000 to-à 22,500	1,361	28,734	17,870	3,929	310	6,661	4,221	959
22,500 to-à 25,000	1,451	34,413	22,509	4,679	464	11,097	6,969	1,406
25,000 to-à 27,500	890	23,475	15,483	3,417	556	14,698	9,786	2,395
27,500 to-à 30,000	528	15,220	10,491	2,629	142	4,161	2,728	430
30,000 to-à 35,000	1,079	35,185	25,587	6,525	644	20,681	13,234	3,258
35,000 to-à 40,000	657	24,460	18,081	4,732	498	18,127	11,300	2,452
40,000 to-à 50,000	634	27,499	20,458	5,500	1,295	58,453	39,400	9,559
50,000 and over-et plus	587	41,248	33,470	11,100	4,685	452,555	337,554	112,755
TOTAL	28,169	475,385	285,151	63,311	10,425	611,027	436,745	134,988
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	655	1,380			120	437		
1,000 to-à 5,000	3,480	11,213	252	4	255	654	386	92
5,000 to-à 10,000	10,194	77,285	23,245	2,574	583	4,548	1,495	119
10,000 to-à 15,000	9,125	112,084	52,727	8,604	842	10,238	4,059	543
15,000 to-à 20,000	4,753	82,049	47,587	9,616	756	13,116	6,285	1,020
20,000 to-à 25,000	2,824	63,402	40,395	8,608	807	18,492	11,288	2,366
25,000 to-à 30,000	1,422	38,799	26,024	6,046	711	19,213	12,661	2,825
30,000 to-à 40,000	1,739	59,752	43,692	11,258	1,155	39,254	24,651	5,710
40,000 to-à 50,000	636	27,587	20,492	5,500	1,310	59,128	39,768	9,559
50,000 and over-et plus	611	42,621	34,355	11,100	4,799	465,266	345,746	112,755
TOTAL	35,439	513,411	288,769	63,311	11,338	629,472	446,340	134,988
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000	76	502	207	17	10	70	32	4
8,000 to-à 10,000	59	504	257	40	45	399	179	17
10,000 to-à 12,500	161	1,787	627	70	126	1,528	674	82
12,500 to-à 15,000	163	2,198	810	130				
15,000 to-à 17,500	128	2,065	923	159	27	455	230	45
17,500 to-à 20,000	225	4,320	2,485	541	200	3,768	1,670	266
20,000 to-à 22,500	337	7,116	4,010	857	82	1,717	695	88
22,500 to-à 25,000	259	6,166	3,485	669	199	4,633	2,683	477
25,000 to-à 27,500	240	6,364	3,278	606	148	3,892	2,560	600
27,500 to-à 30,000	252	7,282	4,644	1,196	326	9,445	4,167	967
30,000 to-à 35,000	991	32,289	20,208	4,835	626	19,841	13,612	3,103
35,000 to-à 40,000	1,015	37,535	24,251	6,094	566	21,189	13,621	3,554
40,000 to-à 50,000	2,020	91,235	64,218	16,846	779	35,084	25,922	6,904
50,000 and over-et plus	26,603	2,938,749	2,216,071	870,498	5,629	572,999	425,188	160,931
TOTAL	32,529	3,138,114	2,345,474	902,558	8,764	675,034	491,237	177,039
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	61	4,086	2		59	7,060		
1,000 to-à 5,000	54	211	6	1	44	119		
5,000 to-à 10,000	231	1,619	501	56	121	896	212	21
10,000 to-à 15,000	397	4,815	1,601	200	169	1,998	757	83
15,000 to-à 20,000	380	6,863	3,467	700	228	4,238	1,903	311
20,000 to-à 25,000	614	13,683	7,568	1,526	299	6,745	3,389	565
25,000 to-à 30,000	498	13,817	7,989	1,802	475	13,365	6,727	1,567
30,000 to-à 40,000	2,021	70,343	44,513	10,929	1,195	41,126	27,234	6,658
40,000 to-à 50,000	2,044	92,303	64,347	16,846	781	35,176	25,950	6,904
50,000 and over-et plus	27,029	2,986,595	2,242,980	870,498	5,720	582,181	430,421	160,931
TOTAL	33,329	3,186,163	2,372,974	902,558	9,091	678,783	496,593	177,039

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	LAWYERS AND NOTARIES AVOCATS ET NOTAIRES				ENGINEERS AND ARCHITECTS INGÉNIEURS ET ARCHITECTES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	287	2,023	775	50	67	464	250	33
\$ 8,000 to-à 10,000 .....	287	2,623	978	97	44	380	152	14
10,000 to-à 12,500 .....	423	4,703	2,468	396	216	2,523	945	95
12,500 to-à 15,000 .....	431	5,734	3,097	467	300	4,195	1,738	283
15,000 to-à 17,500 .....	473	7,893	4,705	911	64	1,113	489	50
17,500 to-à 20,000 .....	695	13,153	7,991	1,523	141	2,764	1,550	330
20,000 to-à 22,500 .....	397	8,465	6,443	1,634	125	2,660	1,003	169
22,500 to-à 25,000 .....	437	10,320	6,447	1,347	201	4,774	3,088	652
25,000 to-à 27,500 .....	657	17,135	11,680	2,739	121	3,197	1,180	157
27,500 to-à 30,000 .....	734	21,272	14,662	3,367	171	4,971	3,340	798
30,000 to-à 35,000 .....	1,327	43,418	28,575	7,207	289	9,257	7,814	1,954
35,000 to-à 40,000 .....	1,286	48,252	33,814	8,688	362	13,649	10,005	2,667
40,000 to-à 50,000 .....	1,884	83,838	60,611	16,490	426	18,765	13,529	3,586
50,000 and over-et plus .....	9,933	1,052,105	774,644	288,118	1,103	99,570	71,330	26,667
TOTAL .....	19,251	1,320,934	956,888	333,034	3,630	168,283	116,413	37,453
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under								
Moins de \$ 1,000 .....	234	2,633-			144	1,773-		
\$ 1,000 to-à 5,000 .....	414	1,336			127	389		
5,000 to-à 10,000 .....	982	7,135	2,180	147	261	1,828	601	47
10,000 to-à 15,000 .....	871	10,672	5,589	862	621	7,874	2,770	377
15,000 to-à 20,000 .....	1,195	21,534	12,797	2,434	209	3,948	2,042	380
20,000 to-à 25,000 .....	864	19,449	12,971	2,981	330	7,521	4,137	821
25,000 to-à 30,000 .....	1,438	39,693	26,450	6,106	300	8,378	4,642	954
30,000 to-à 40,000 .....	2,664	93,461	62,498	15,895	660	23,237	18,029	4,620
40,000 to-à 50,000 .....	1,903	84,654	60,715	16,490	428	18,857	13,540	3,586
50,000 and over-et plus .....	10,113	1,072,218	784,952	288,118	1,119	100,869	71,954	26,667
TOTAL .....	20,678	1,347,519	968,152	333,034	4,199	171,127	117,714	37,453
	ENTERTAINERS AND ARTISTS ARTISTES, ATHLÈTES, ETC.				OTHER PROFESSIONALS AUTRES PROFESSIONS LIBÉRALES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <i>Déclarations imposables</i>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	1,775	12,009	4,476	341	2,955	20,018	6,960	434
\$ 8,000 to-à 10,000 .....	1,639	14,740	6,415	749	3,270	29,482	12,457	1,438
10,000 to-à 12,500 .....	1,876	20,888	9,811	1,500	3,619	40,714	17,116	2,467
12,500 to-à 15,000 .....	1,057	14,268	7,646	1,373	3,509	47,901	24,718	4,433
15,000 to-à 17,500 .....	728	12,183	7,082	1,406	3,350	53,622	29,060	5,139
17,500 to-à 20,000 .....	305	5,815	3,116	650	2,910	55,087	32,760	6,510
20,000 to-à 22,500 .....	785	16,534	10,912	2,334	2,384	50,376	28,947	6,162
22,500 to-à 25,000 .....	215	5,037	3,063	725	2,163	50,866	31,999	7,189
25,000 to-à 27,500 .....	201	5,237	3,195	775	1,874	49,290	29,485	6,708
27,500 to-à 30,000 .....	229	6,585	4,431	941	1,899	54,612	37,711	9,424
30,000 to-à 35,000 .....	106	3,411	2,469	539	2,236	72,549	46,508	11,826
35,000 to-à 40,000 .....	34	1,337	1,001	198	2,318	86,392	58,656	15,086
40,000 to-à 50,000 .....	646	28,782	20,906	5,786	2,979	132,428	97,266	26,540
50,000 and over-et plus .....	835	65,458	50,765	16,372	5,413	503,067	366,267	133,133
TOTAL .....	10,431	212,282	135,289	33,688	40,879	1,246,402	819,908	236,491
<b>All Returns</b> <i>Toutes les déclarations</i>								
Under								
Moins de \$ 1,000 .....	1,737	827-	24		1,835	3,330-	84	26
\$ 1,000 to-à 5,000 .....	4,834	16,038	467	9	5,336	15,617	397	6
5,000 to-à 10,000 .....	6,693	48,881	14,693	1,081	12,461	91,898	26,980	1,840
10,000 to-à 15,000 .....	3,185	38,089	17,758	2,873	8,263	101,970	43,779	6,900
15,000 to-à 20,000 .....	1,096	19,034	10,308	2,056	6,446	111,896	62,304	11,650
20,000 to-à 25,000 .....	1,005	21,677	14,012	3,059	4,632	103,148	61,142	13,351
25,000 to-à 30,000 .....	432	11,877	7,630	1,716	3,820	105,176	67,366	16,133
30,000 to-à 40,000 .....	144	4,881	3,487	736	4,600	160,580	105,645	26,912
40,000 to-à 50,000 .....	646	28,782	20,906	5,786	3,033	134,782	97,816	26,540
50,000 and over-et plus .....	839	65,871	51,012	16,372	5,570	535,909	369,933	133,133
TOTAL .....	20,611	254,304	140,297	33,688	55,996	1,357,645	835,445	236,491

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

		TOTAL PROFESSIONALS TOTAL, PROFESSIONS LIBÉRALES				SALESMEN VENDEURS					
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total		
Taxable Returns											
Declarations imposables											
Under		\$	\$	\$		\$	\$	\$			
Moins de \$ 8,000	5,271	35,654	13,276	984	1,661	11,441	3,936	220			
8,000 to-à 10,000	5,552	50,018	21,263	2,461	2,246	20,536	8,808	1,044			
10,000 to-à 12,500	6,930	77,711	33,887	4,934	2,523	28,483	13,369	1,885			
12,500 to-à 15,000	5,771	78,673	39,807	6,905	2,405	33,209	15,965	2,629			
15,000 to-à 17,500	5,153	83,524	45,139	8,038	2,565	41,455	22,297	3,893			
17,500 to-à 20,000	4,796	90,918	53,030	10,513	2,214	41,427	21,651	4,066			
20,000 to-à 22,500	4,420	93,530	56,232	12,203	2,027	43,125	25,876	5,179			
22,500 to-à 25,000	3,938	92,893	57,733	12,465	1,175	27,891	16,590	3,410			
25,000 to-à 27,500	3,797	99,812	61,164	13,979	744	19,396	12,155	2,730			
27,500 to-à 30,000	3,753	108,328	71,682	17,123	977	28,130	16,981	3,972			
30,000 to-à 35,000	6,219	201,446	132,420	32,721	1,478	47,251	30,720	7,179			
35,000 to-à 40,000	6,079	226,480	152,649	38,739	930	34,884	24,226	6,290			
40,000 to-à 50,000	10,029	448,584	321,852	85,712	1,273	56,973	38,882	10,532			
50,000 and over-et plus	54,201	5,684,504	4,241,819	1,608,473	1,710	131,753	98,637	35,153			
TOTAL	125,909	7,372,076	5,301,953	1,855,251	23,928	565,954	350,093	88,181			
Non-taxable Returns											
Toutes les déclarations											
Under		\$	\$	\$		\$	\$	\$			
Moins de \$ 1,000	4,190	20,152	111	27	1,996	1,585	3	2			
1,000 to-à 5,000	11,064	34,363	1,256	108	3,958	13,093	229	2			
5,000 to-à 10,000	21,332	156,806	46,661	3,310	8,671	65,265	17,393	1,263			
10,000 to-à 15,000	14,348	175,657	76,313	11,839	5,885	73,195	30,719	4,513			
15,000 to-à 20,000	10,310	180,629	99,106	18,551	4,869	84,428	44,073	7,959			
20,000 to-à 25,000	8,551	190,716	114,506	24,669	3,231	71,643	42,609	8,589			
25,000 to-à 30,000	7,674	211,519	133,465	31,103	1,736	47,931	29,183	6,702			
30,000 to-à 40,000	12,439	432,883	286,056	71,461	2,420	82,554	55,011	13,469			
40,000 to-à 50,000	10,145	453,682	323,043	85,712	1,290	57,735	38,957	10,532			
50,000 and over-et plus	55,189	5,808,910	4,296,998	1,608,473	1,728	133,302	99,080	35,153			
TOTAL	155,242	7,625,012	5,377,515	1,855,251	35,784	627,559	357,255	88,181			
BUSINESS PROPRIETORS FORESTRY PROP. D'ENTREPRISES, EXPLOITATION FORESTIÈRE											
BUSINESS PROPRIETORS MANUFACTURING PROP. D'ENTREPRISES, FABRICATION											
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total			Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns											
Declarations imposables											
Under		\$	\$	\$		\$	\$	\$			
Moins de \$ 8,000	228	1,457	416	29	798	5,460	1,900	139			
8,000 to-à 10,000	456	4,045	1,407	151	940	8,513	3,230	347			
10,000 to-à 12,500	541	6,178	2,916	376	1,325	14,881	6,215	868			
12,500 to-à 15,000	623	8,445	3,195	401	1,048	14,289	6,383	1,100			
15,000 to-à 17,500	659	10,577	5,551	950	1,060	17,031	9,308	1,743			
17,500 to-à 20,000	404	7,477	4,121	768	858	15,882	8,985	1,817			
20,000 to-à 22,500	528	11,127	6,577	1,193	633	13,439	8,470	1,786			
22,500 to-à 25,000	304	7,147	5,008	956	364	8,487	4,792	1,106			
25,000 to-à 27,500	195	5,210	3,125	439	279	7,381	4,724	1,184			
27,500 to-à 30,000	79	2,229	1,416	248	313	8,970	6,415	1,196			
30,000 to-à 35,000	683	22,296	15,301	3,243	592	19,185	12,969	2,835			
35,000 to-à 40,000	271	9,881	6,745	1,295	257	9,579	6,670	1,501			
40,000 to-à 50,000	355	15,340	10,382	2,208	433	18,900	15,046	3,127			
50,000 and over-et plus	244	17,837	14,426	4,238	871	111,398	75,777	27,960			
TOTAL	5,570	129,246	80,587	16,496	9,771	273,395	170,882	46,709			
Non-taxable Returns											
Toutes les déclarations											
Under		\$	\$	\$		\$	\$	\$			
Moins de \$ 1,000	391	1,388	1	1	1,263	2,923	196	1			
1,000 to-à 5,000	696	2,382	8	180	2,993	9,992	7,633	485			
5,000 to-à 10,000	1,346	10,619	2,242	777	4,551	33,665	13,649	1,968			
10,000 to-à 15,000	1,447	18,018	6,519	1,718	3,034	36,544	18,470	3,560			
15,000 to-à 20,000	1,091	18,559	9,899	2,150	1,958	33,542	13,348	2,892			
20,000 to-à 25,000	877	19,302	11,842	687	1,007	22,166	11,267	2,380			
25,000 to-à 30,000	297	8,044	4,911	458	602	16,632	19,744	4,336			
30,000 to-à 40,000	996	33,767	23,294	4,538	857	29,052	15,439	3,127			
40,000 to-à 50,000	355	15,340	10,382	2,208	449	19,589	15,439	3,127			
50,000 and over-et plus	267	21,283	17,206	4,238	893	113,710	76,468	27,960			
TOTAL	7,763	145,926	86,303	16,496	17,607	311,967	176,214	46,709			

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	BUSINESS PROPRIETORS CONSTRUCTION PROP. D'ENTREPRISES, CONSTRUCTION				BUSINESS PROPRIETORS PUBLIC UTILITIES PROP. D'ENTREPRISES, SERVICES D'UTILITE PUBLIQUE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	5,117	34,898	12,476	941	4,838	33,254	11,461	705
\$ 8,000 to-à 10,000 .....	5,283	47,659	19,389	2,307	4,363	38,976	15,727	1,752
10,000 to-à 12,500 .....	7,491	84,233	36,738	5,376	4,885	54,492	24,221	3,423
12,500 to-à 15,000 .....	7,999	109,899	54,010	9,223	4,970	68,517	33,826	5,584
15,000 to-à 17,500 .....	6,895	111,388	56,610	10,205	4,202	67,465	36,831	6,999
17,500 to-à 20,000 .....	6,292	117,118	68,939	14,220	3,269	61,306	35,731	7,072
20,000 to-à 22,500 .....	5,128	108,647	66,611	14,118	2,683	57,122	34,186	6,592
22,500 to-à 25,000 .....	3,506	83,287	50,876	11,104	1,886	44,692	28,057	5,922
25,000 to-à 27,500 .....	2,351	61,628	40,119	9,374	1,480	38,774	25,722	5,675
27,500 to-à 30,000 .....	1,797	51,698	33,984	7,923	1,008	29,169	18,505	4,526
30,000 to-à 35,000 .....	3,513	113,758	77,553	18,601	1,761	56,535	40,093	9,334
35,000 to-à 40,000 .....	1,259	46,881	33,344	8,107	1,201	44,371	30,949	6,911
40,000 to-à 50,000 .....	1,099	48,025	33,634	9,557	1,106	48,057	35,300	8,601
50,000 and over-et plus .....	638	46,847	33,391	13,036	1,100	77,388	60,287	20,754
TOTAL .....	58,368	1,065,967	617,674	134,091	38,752	720,118	430,894	93,849
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	2,811	8,536	10		2,539	10,520		
\$ 1,000 to-à 5,000 .....	7,757	25,497	1,274	218	8,068	27,269	649	2
5,000 to-à 10,000 .....	21,176	161,163	41,277	3,030	18,678	137,777	37,637	2,456
10,000 to-à 15,000 .....	18,371	227,616	95,230	14,599	12,390	152,002	62,491	9,007
15,000 to-à 20,000 .....	13,379	231,777	126,054	24,424	7,696	132,541	73,646	14,071
20,000 to-à 25,000 .....	8,661	192,534	117,597	25,222	4,634	103,346	63,050	12,513
25,000 to-à 30,000 .....	4,167	113,837	74,207	17,296	2,524	68,882	44,674	10,201
30,000 to-à 40,000 .....	4,780	160,931	111,189	26,708	3,000	102,287	71,708	16,246
40,000 to-à 50,000 .....	1,100	48,071	33,634	9,557	1,107	48,106	35,300	8,601
50,000 and over-et plus .....	646	48,883	33,532	13,036	1,101	77,457	60,287	20,754
TOTAL .....	82,848	1,201,773	634,004	134,091	61,737	839,146	449,442	93,849
	BUSINESS PROPRIETORS WHOLESALE TRADE PROP. D'ENTREPRISES, COMMERCE DE GROS				BUSINESS PROPRIETORS RETAIL TRADE PROP. D'ENTREPRISES, COMMERCE DE DÉTAIL			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	569	1,685	1,438	90	7,535	50,933	19,440	1,526
\$ 8,000 to-à 10,000 .....	285	2,624	1,174	173	7,744	69,638	28,120	3,075
10,000 to-à 12,500 .....	589	6,618	3,288	483	10,684	120,892	55,153	7,964
12,500 to-à 15,000 .....	379	5,254	2,401	427	10,251	140,890	69,393	11,421
15,000 to-à 17,500 .....	295	5,004	2,683	529	9,056	145,528	77,790	13,801
17,500 to-à 20,000 .....	522	9,688	4,505	756	6,925	129,807	72,859	13,581
20,000 to-à 22,500 .....	316	6,622	3,961	793	5,858	124,818	74,707	15,165
22,500 to-à 25,000 .....	180	4,219	2,583	524	5,329	125,759	79,154	16,145
25,000 to-à 27,500 .....	96	2,484	1,835	468	3,309	86,339	57,327	12,863
27,500 to-à 30,000 .....	162	4,596	2,639	482	2,042	58,555	38,369	8,505
30,000 to-à 35,000 .....	240	7,808	5,024	971	4,810	154,821	108,723	25,679
35,000 to-à 40,000 .....	213	7,750	4,860	1,160	2,380	88,947	63,313	16,163
40,000 to-à 50,000 .....	344	15,231	10,603	2,864	2,929	128,594	92,831	23,233
50,000 and over-et plus .....	482	61,143	37,391	14,839	2,507	194,409	151,309	48,876
TOTAL .....	4,672	140,725	84,385	24,560	81,359	1,619,930	988,489	217,997
<b>All Returns</b> <b>Toutes les déclarations</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....	775	10,185	184	10	16,174	43,948	1,991	445
\$ 1,000 to-à 5,000 .....	809	2,921	105		20,736	62,049	1,016	10
5,000 to-à 10,000 .....	1,612	11,688	3,434	253	33,227	244,288	60,880	4,146
10,000 to-à 15,000 .....	1,379	17,105	6,392	910	25,552	315,280	132,494	19,384
15,000 to-à 20,000 .....	857	15,372	7,263	1,285	16,331	281,302	151,680	27,382
20,000 to-à 25,000 .....	514	11,232	6,677	1,317	11,281	252,650	154,369	31,310
25,000 to-à 30,000 .....	283	7,757	4,675	950	5,374	145,525	95,969	21,369
30,000 to-à 40,000 .....	461	15,819	9,884	2,131	7,254	246,116	173,550	41,842
40,000 to-à 50,000 .....	355	15,726	10,973	2,864	2,953	129,681	93,273	23,233
50,000 and over-et plus .....	515	65,752	39,924	14,839	2,543	197,621	152,851	48,876
TOTAL .....	7,560	153,186	89,511	24,560	141,425	1,830,564	1,018,074	217,997

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	BUSINESS PROPRIETORS INSURANCE AGENCIES PROP. D'ENTREPRISES, AGENCES D'ASSURANCE				BUSINESS PROPRIETORS REAL ESTATE AGENCIES PROP. D'ENTREPRISES, AGENCES D'IMMEUBLES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Table Returns</b>								
<b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
moins de \$ 8,000 .....	22	161	66	7	91	607	189	5
8,000 to-à 10,000 .....	74	676	301	33	170	1,509	505	52
10,000 to-à 12,500 .....	88	931	431	60	91	1,065	404	55
12,500 to-à 15,000 .....	63	808	386	73	145	2,061	1,069	150
15,000 to-à 17,500 .....					88	1,351	928	215
17,500 to-à 20,000 .....					61	1,090	306	40
20,000 to-à 22,500 .....	250	5,378	2,962	482	19	406	223	51
22,500 to-à 25,000 .....	250	5,885	2,961	620				
25,000 to-à 27,500 .....					55	1,461	1,058	286
27,500 to-à 30,000 .....					74	2,169	1,552	252
30,000 to-à 35,000 .....					131	4,222	2,784	757
35,000 to-à 40,000 .....	86	3,170	1,952	416	114	4,314	3,508	1,051
40,000 to-à 50,000 .....	195	8,739	6,197	1,662	114	5,302	3,883	1,168
50,000 and over-et plus .....	101	7,188	5,791	1,602	275	29,881	19,855	7,144
TOTAL .....	1,143	33,270	21,288	4,998	1,428	55,437	36,264	11,227
<b>Table Returns</b>								
<b>Déclarations non imposables</b>								
Under		\$	\$	\$		\$	\$	\$
moins de \$ 1,000 .....	14	115			235	6,054		
1,000 to-à 5,000 .....	251	957	16		181	553	5	
5,000 to-à 10,000 .....	169	1,317	508	40	721	5,099	930	57
10,000 to-à 15,000 .....	265	2,946	944	133	262	3,436	1,557	205
15,000 to-à 20,000 .....	17	288	140	12	156	2,575	1,237	255
20,000 to-à 25,000 .....	503	11,329	5,928	1,101	24	522	232	51
25,000 to-à 30,000 .....					140	3,931	2,629	538
30,000 to-à 40,000 .....	91	3,343	2,097	444	268	9,324	6,391	1,808
40,000 to-à 50,000 .....	195	8,739	6,197	1,662	123	5,714	4,128	1,168
50,000 and over-et plus .....	105	7,880	5,991	1,602	290	31,866	20,321	7,144
TOTAL .....	1,611	36,709	21,838	4,998	2,400	56,965	37,431	11,227
	BUSINESS PROPRIETORS OTHER FINANCIAL PROP. D'AUTRES ENTREPRISES FINANCIÈRES				BUSINESS PROPRIETORS RECREATIONAL SERVICES PROP. D'ENTREPRISES, SERVICES RÉCRÉATIFS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Table Returns</b>								
<b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
moins de \$ 8,000 .....	1,496	4,664	4,443	556	463	3,159	1,128	90
8,000 to-à 10,000 .....	285	2,593	1,222	184	416	3,852	1,467	152
10,000 to-à 12,500 .....	335	3,855	2,201	410	663	7,355	3,173	497
12,500 to-à 15,000 .....	290	3,929	2,033	407	526	7,271	3,848	720
15,000 to-à 17,500 .....	131	2,100	1,092	173	379	6,003	3,340	641
17,500 to-à 20,000 .....					635	11,960	6,511	1,193
20,000 to-à 22,500 .....	63	1,412	716	158	244	5,220	3,205	744
22,500 to-à 25,000 .....	63	1,497	1,093	270	343	8,364	5,912	1,302
25,000 to-à 27,500 .....	110	2,960	2,544	712	78	2,000	1,482	380
27,500 to-à 30,000 .....	56	1,587	657	138	242	6,789	4,725	1,169
30,000 to-à 35,000 .....	208	6,549	5,404	1,399	450	14,549	10,406	2,695
35,000 to-à 40,000 .....					221	8,485	5,764	1,571
40,000 to-à 50,000 .....	238	10,898	8,369	2,065	112	4,766	3,306	871
50,000 and over-et plus .....	400	63,012	40,096	19,084	178	38,718	22,140	6,235
TOTAL .....	3,681	105,295	70,028	25,601	4,950	128,491	76,406	18,259
<b>Table Returns</b>								
<b>Déclarations non imposables</b>								
Under		\$	\$	\$		\$	\$	\$
moins de \$ 1,000 .....	1,373	10,571	301	1	771	7,191	1	
1,000 to-à 5,000 .....	1,438	4,046	3,289	329	1,660	5,061	84	3
5,000 to-à 10,000 .....	617	4,826	2,521	409	1,933	14,404	3,533	239
10,000 to-à 15,000 .....	814	9,824	4,603	817	1,294	15,798	7,133	1,217
15,000 to-à 20,000 .....	157	2,527	1,130	173	1,052	18,623	9,972	1,835
20,000 to-à 25,000 .....	131	3,020	1,816	428	600	13,857	9,202	2,046
25,000 to-à 30,000 .....	172	4,714	3,211	850	323	8,867	6,259	1,548
30,000 to-à 40,000 .....	220	6,992	5,658	1,446	672	23,072	16,202	4,267
40,000 to-à 50,000 .....	244	11,156	8,511	2,065	115	4,897	3,318	871
50,000 and over-et plus .....	425	67,128	40,797	19,084	203	40,566	23,182	6,235
TOTAL .....	5,591	103,660	71,836	25,601	8,623	137,953	78,885	18,259

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

		BUSINESS PROPRIETORS BUSINESS SERVICES PROP. D'ENTREPRISES, SERVICES COMMERCIAUX				BUSINESS PROPRIETORS OTHER SERVICES PROP. D'ENTREPRISES, AUTRES SERVICES			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns Déclarations imposables									
Under			\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....		1,376	9,267	3,135	161	10,457	71,224	25,015	1,603
\$ 8,000 to-à 10,000 .....		1,534	13,676	5,553	699	12,699	114,411	48,417	5,698
10,000 to-à 12,500 .....		1,291	14,555	7,065	1,156	12,611	140,655	65,597	9,901
12,500 to-à 15,000 .....		985	13,635	6,779	1,115	10,319	141,684	70,566	11,610
15,000 to-à 17,500 .....		1,217	19,577	10,733	1,982	8,130	131,076	70,110	12,915
17,500 to-à 20,000 .....		955	17,807	10,117	2,070	6,243	116,843	66,979	13,036
20,000 to-à 22,500 .....		623	13,032	8,163	1,840	4,490	94,771	57,059	12,002
22,500 to-à 25,000 .....		618	14,531	8,562	1,933	3,849	91,506	58,699	12,722
25,000 to-à 27,500 .....		411	10,779	6,007	1,397	2,516	65,741	43,995	10,250
27,500 to-à 30,000 .....		357	10,257	6,914	1,422	2,376	68,157	43,672	10,089
30,000 to-à 35,000 .....		479	15,922	11,234	2,853	2,677	87,585	59,380	14,454
35,000 to-à 40,000 .....		169	6,443	4,172	950	2,033	76,212	54,367	13,964
40,000 to-à 50,000 .....		218	9,534	6,763	1,754	2,273	99,320	72,199	20,216
50,000 and over-et plus .....		166	18,704	12,805	6,019	3,092	281,256	204,596	69,779
TOTAL .....		10,399	187,718	108,002	25,350	83,765	1,580,439	940,650	218,239
All Returns Toutes les déclarations									
Under			\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....		854	725	1	1	15,157	40,228	197	64
\$ 1,000 to-à 5,000 .....		2,488	7,948	159	1	30,585	95,190	2,493	136
5,000 to-à 10,000 .....		5,153	37,461	11,492	860	47,139	350,355	95,706	7,102
10,000 to-à 15,000 .....		2,533	31,071	14,138	2,271	27,094	330,535	141,885	21,511
15,000 to-à 20,000 .....		2,198	37,839	20,904	4,052	14,695	253,390	138,066	25,950
20,000 to-à 25,000 .....		1,250	27,776	16,792	3,772	8,402	187,646	116,002	24,724
25,000 to-à 30,000 .....		769	21,064	12,921	2,819	4,959	135,766	88,229	20,340
30,000 to-à 40,000 .....		654	22,581	15,429	3,803	4,762	165,539	114,299	28,418
40,000 to-à 50,000 .....		221	9,675	6,880	1,754	2,307	100,797	72,992	20,216
50,000 and over-et plus .....		167	18,757	12,805	6,019	3,169	291,838	208,011	69,779
TOTAL .....		16,287	213,446	111,522	25,350	158,269	1,870,827	977,880	218,239
		BUSINESS PROPRIETORS OTHER BUSINESSES PROP., AUTRES ENTREPRISES				TOTAL BUSINESS PROPRIETORS TOTAL, PROPRIÉTAIRES D'ENTREPRISES			
		Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns Déclarations imposables									
Under			\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....		587	3,510	1,538	108	33,577	220,277	82,645	5,960
\$ 8,000 to-à 10,000 .....		556	5,158	1,951	247	34,805	313,330	128,464	14,871
10,000 to-à 12,500 .....		589	6,635	3,246	494	41,183	462,347	210,649	31,063
12,500 to-à 15,000 .....		681	9,335	4,352	681	38,279	526,019	258,241	42,911
15,000 to-à 17,500 .....		335	5,491	3,253	615	32,455	522,727	278,307	50,780
17,500 to-à 20,000 .....		611	11,558	6,076	1,185	26,775	500,537	285,129	55,737
20,000 to-à 22,500 .....		206	4,536	3,249	779	21,041	446,529	270,090	55,702
22,500 to-à 25,000 .....		183	4,310	2,994	718	16,875	399,685	250,691	53,321
25,000 to-à 27,500 .....		231	5,925	4,124	680	11,112	290,707	192,081	43,712
27,500 to-à 30,000 .....		154	4,454	3,366	655	8,660	248,628	162,214	36,605
30,000 to-à 35,000 .....		239	7,904	5,121	1,197	15,788	511,305	354,137	84,046
35,000 to-à 40,000 .....		306	11,259	6,474	1,499	8,516	317,532	222,275	54,637
40,000 to-à 50,000 .....		87	3,754	3,270	961	9,503	416,460	301,782	78,285
50,000 and over-et plus .....		421	60,572	47,349	18,972	10,475	1,008,353	725,212	258,538
TOTAL .....		5,186	144,402	96,365	28,791	309,044	6,184,435	3,721,915	866,169
All Returns Toutes les déclarations									
Under			\$	\$	\$		\$	\$	\$
Moins de \$ 1,000 .....		1,146	8,950	82	30	43,503	151,346	2,768	520
\$ 1,000 to-à 5,000 .....		2,252	5,773	1,260	30	79,914	249,637	10,556	730
5,000 to-à 10,000 .....		1,936	14,673	3,794	325	138,258	1,027,336	271,587	19,581
10,000 to-à 15,000 .....		1,729	21,393	8,435	1,175	96,164	1,181,570	495,472	73,974
15,000 to-à 20,000 .....		967	17,393	9,367	1,800	60,554	1,045,728	567,826	106,518
20,000 to-à 25,000 .....		409	9,319	6,304	1,497	38,293	854,700	523,160	109,023
25,000 to-à 30,000 .....		396	10,683	7,498	1,335	20,007	545,729	356,467	80,317
30,000 to-à 40,000 .....		549	19,289	11,620	2,696	24,564	838,112	581,065	138,684
40,000 to-à 50,000 .....		93	4,002	3,303	961	9,617	421,491	304,329	78,285
50,000 and over-et plus .....		443	64,285	48,754	18,972	10,767	1,047,024	740,129	258,538
TOTAL .....		9,920	157,860	100,419	28,791	521,641	7,059,981	3,853,360	866,169

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## TOUTES LES DÉCLARATIONS SELON L'OCCUPATION ET LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	INVESTORS INVESTISSEURS				PROPERTY OWNERS PROPRIÉTAIRES D'IMMEUBLES			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000	18,192	124,742	49,667	6,068	4,391	29,901	13,264	1,334
8,000 to-à 10,000	35,409	323,327	115,949	11,500	6,701	60,499	23,408	2,348
10,000 to-à 12,500	70,388	793,972	306,319	39,321	9,471	106,008	45,358	6,128
12,500 to-à 15,000	62,037	849,634	384,563	60,930	8,801	121,711	58,125	8,903
15,000 to-à 17,500	52,209	847,824	429,342	74,284	6,500	105,498	56,842	9,979
17,500 to-à 20,000	43,300	809,017	450,615	83,111	5,162	97,156	54,997	10,149
20,000 to-à 22,500	35,973	762,061	465,542	91,930	4,889	104,006	63,234	12,803
22,500 to-à 25,000	29,936	708,919	447,429	89,286	3,867	91,180	59,680	11,985
25,000 to-à 27,500	24,051	630,624	418,272	80,731	2,920	76,884	49,342	9,236
27,500 to-à 30,000	22,124	635,263	431,331	84,175	2,391	68,719	43,944	9,307
30,000 to-à 35,000	31,581	1,021,570	734,349	145,014	3,934	127,239	86,388	20,225
35,000 to-à 40,000	23,098	863,558	643,308	126,115	3,476	129,340	91,010	22,456
40,000 to-à 50,000	35,356	1,574,607	1,220,399	236,993	4,511	200,977	148,262	36,121
50,000 and over-et plus	75,273	7,771,962	6,236,686	1,454,628	7,375	744,541	542,883	187,267
TOTAL	558,927	17,717,080	12,333,772	2,584,085	74,389	2,063,661	1,336,736	348,242
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	154,445	44,013	1,999	653	10,252	29,233	461	114
1,000 to-à 5,000	143,661	373,482	5,364	1,543	24,811	72,746	909	56
5,000 to-à 10,000	175,161	1,345,017	254,441	15,372	31,384	231,362	50,345	3,513
10,000 to-à 15,000	162,636	2,003,117	768,641	100,251	21,738	268,554	108,963	15,031
15,000 to-à 20,000	104,513	1,811,646	948,237	157,395	12,096	210,206	113,758	20,128
20,000 to-à 25,000	71,662	1,600,038	989,785	181,216	8,851	197,260	123,597	24,788
25,000 to-à 30,000	50,504	1,383,956	927,024	164,906	5,434	148,968	94,220	18,543
30,000 to-à 40,000	60,628	2,091,001	1,525,906	271,129	7,622	264,073	180,727	42,681
40,000 to-à 50,000	38,480	1,713,869	1,327,212	236,993	4,574	203,751	148,834	36,121
50,000 and over-et plus	79,711	8,163,351	6,472,500	1,454,628	7,559	765,408	549,190	187,267
TOTAL	1,041,401	20,529,489	13,221,109	2,584,085	134,321	2,333,095	1,371,005	348,242
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000	22,583	154,643	62,931	7,402	10,814	76,241	18,311	803
8,000 to-à 10,000	42,110	383,827	139,356	13,848	30,625	282,064	71,757	4,792
10,000 to-à 12,500	79,859	899,980	351,677	45,449	90,821	1,028,377	303,919	30,560
12,500 to-à 15,000	70,838	971,345	442,689	69,834	96,136	1,319,938	472,210	64,694
15,000 to-à 17,500	58,709	953,322	486,184	84,263	81,741	1,325,360	542,268	88,727
17,500 to-à 20,000	48,462	906,173	505,612	93,260	60,357	1,127,639	539,972	99,814
20,000 to-à 22,500	40,862	866,067	528,776	104,733	43,338	917,841	482,012	96,533
22,500 to-à 25,000	33,803	800,098	507,109	101,271	34,401	816,093	463,258	97,932
25,000 to-à 27,500	26,971	707,508	467,615	89,967	23,507	614,878	371,564	81,819
27,500 to-à 30,000	24,515	703,982	475,274	93,482	19,135	550,164	345,441	78,537
30,000 to-à 35,000	35,515	1,148,810	820,737	165,239	24,984	806,454	526,847	124,647
35,000 to-à 40,000	26,574	992,899	734,318	148,571	15,606	581,048	381,511	94,446
40,000 to-à 50,000	39,867	1,775,584	1,368,661	273,114	13,899	615,520	430,838	113,076
50,000 and over-et plus	82,648	8,516,504	6,779,569	1,641,895	7,703	501,762	371,370	114,396
TOTAL	633,316	19,780,741	13,670,508	2,932,327	553,067	10,563,380	5,321,276	1,090,776
<b>Table Returns</b>								
<b>Declarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 1,000	164,697	14,779	2,460	767	7,691	2,404		
1,000 to-à 5,000	168,472	446,227	6,272	1,599	188,501	672,757	4,115	5
5,000 to-à 10,000	206,545	1,576,379	304,786	18,884	385,611	2,875,722	213,405	5,590
10,000 to-à 15,000	184,374	2,271,671	877,605	115,283	271,460	3,335,029	875,602	95,254
15,000 to-à 20,000	116,609	2,021,853	1,061,996	177,523	148,507	2,559,812	1,092,958	188,542
20,000 to-à 25,000	80,513	1,797,298	1,113,382	206,004	78,536	1,751,480	947,112	194,465
25,000 to-à 30,000	55,938	1,532,925	1,021,245	183,449	42,896	1,171,828	717,664	160,355
30,000 to-à 40,000	68,250	2,355,074	1,706,633	313,810	40,692	1,390,968	908,840	219,093
40,000 to-à 50,000	43,054	1,917,620	1,476,046	273,114	13,934	617,077	430,914	113,076
50,000 and over-et plus	87,270	8,928,759	7,021,690	1,641,895	7,750	505,476	372,574	114,396
TOTAL	1,175,722	22,862,584	14,592,115	2,932,327	1,185,578	14,882,553	5,563,186	1,090,776

TABLE 12 (CONTINUED)

## ALL RETURNS BY OCCUPATION AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	UNCLASSIFIED NON CLASSES				GRAND TOTAL TOTAL GLOBAL			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
<b>Taxable Returns</b>								
<b>Déclarations imposables</b>								
Under		\$	\$	\$		\$	\$	\$
Moins de \$ 8,000 .....	121,972	820,328	281,965	19,590	531,758	3,690,993	1,228,432	82,238
\$ 8,000 to-à 10,000 .....	101,146	908,105	407,116	50,917	724,865	6,546,498	2,701,579	312,595
10,000 to-à 12,500 .....	100,089	1,117,384	542,549	82,672	1,006,756	11,338,577	5,245,413	780,102
12,500 to-à 15,000 .....	67,029	911,993	481,181	82,433	1,004,280	13,799,781	7,071,267	1,222,540
15,000 to-à 17,500 .....	33,103	534,065	287,900	53,035	981,835	15,943,786	8,909,156	1,692,982
17,500 to-à 20,000 .....	15,433	287,747	166,243	33,444	906,863	16,976,133	10,081,247	2,044,128
20,000 to-à 22,500 .....	9,044	191,348	116,390	24,620	786,490	16,681,668	10,320,506	2,189,805
22,500 to-à 25,000 .....	6,369	150,775	97,924	22,289	711,671	16,882,999	10,844,743	2,385,179
25,000 to-à 27,500 .....	5,272	138,162	85,812	19,169	638,400	16,743,608	11,068,733	2,520,393
27,500 to-à 30,000 .....	2,549	73,183	49,652	11,968	584,067	16,781,079	11,292,721	2,651,013
30,000 to-à 35,000 .....	4,740	154,002	107,760	26,958	919,078	29,713,403	20,620,291	5,096,613
35,000 to-à 40,000 .....	2,679	99,418	70,924	18,946	645,065	24,079,730	17,180,438	4,467,252
40,000 to-à 50,000 .....	3,503	152,908	110,722	31,680	662,262	29,248,700	21,410,625	5,869,335
50,000 and over-et plus .....	4,617	432,548	297,608	116,266	546,848	44,653,409	34,160,798	11,303,293
TOTAL .....	477,545	5,971,965	3,103,745	593,985	10,650,238	263,080,363	172,135,949	42,617,467
<b>All Returns</b>								
<b>Toutes les déclarations</b>								
Under								
Moins de \$ 1,000 .....	931,220	89,874	3,022	833	1,353,419	128,379	8,774	2,181
\$ 1,000 to-à 5,000 .....	299,015	868,791	21,421	413	1,817,312	5,530,198	70,502	4,588
5,000 to-à 10,000 .....	360,336	2,635,655	810,171	69,260	2,654,918	19,847,728	4,988,551	388,064
10,000 to-à 15,000 .....	179,489	2,170,047	1,042,313	165,104	2,258,054	28,036,499	12,718,479	2,002,642
15,000 to-à 20,000 .....	48,977	829,158	454,938	86,479	1,924,631	33,532,227	19,124,292	3,737,110
20,000 to-à 25,000 .....	15,491	343,833	214,457	46,909	1,513,257	33,900,888	21,281,615	4,574,984
25,000 to-à 30,000 .....	7,871	212,720	135,547	31,137	1,231,913	33,782,134	22,468,977	5,171,406
30,000 to-à 40,000 .....	7,522	257,151	178,984	45,903	1,575,771	54,195,403	37,998,040	9,563,865
40,000 to-à 50,000 .....	3,558	155,250	110,965	31,680	667,295	29,471,950	21,540,811	5,869,335
50,000 and over-et plus .....	4,674	443,425	300,581	116,266	555,611	45,507,646	34,624,353	11,303,293
TOTAL .....	1,858,153	8,005,904	3,272,400	593,985	15,552,181	283,676,292	174,824,392	42,617,467

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.





TABLE 13

# DISTRIBUTION OF GROSS AND NET INCOME AND CAPITAL COST ALLOWANCE BY PROVINCE

1984 TAXATION YEAR (All money figures in thousands of dollars)

ITEM	POSTE	NEWFOUNDLAND TERRE-NEUVE		PRINCE EDWARD ISLAND ÎLE DU PRINCE-ÉDOUARD	
		Gross-Brut	Net-Net	Gross-Brut	Net-Net
Business Income	Revenu d'entreprises —	\$	\$	\$	\$
Forestry . . . . . 1	Sylviculture . . . . . 1	6,299	949	689	86
Manufacturing . . . . . 2	Fabrication . . . . . 2	12,614	1,811	8,734	744
Construction . . . . . 3	Construction . . . . . 3	29,939	5,442	11,164	2,740
Public Utility, Transp. Oper. . . . . 4	Exploit., serv. publique—transp. . . . . 4	48,799	8,757	13,108	3,095
Wholesale Trade . . . . . 5	Commerce de gros . . . . . 5	11,724	875	6,223	338
Retail Trade . . . . . 6	Commerce de détail . . . . . 6	371,648	20,855	72,281	4,222
Finance . . . . . 7	Finance . . . . . 7	727	134	1,922	75
Service . . . . . 8	Services . . . . . 8	66,186	13,265	45,163	7,274
Unclassified . . . . . 9	Non classés . . . . . 9	16,040	1,316	9,078	343
Total — All Business Types . . . . . 10	Total — toutes entreprises . . . . . 10	563,976	50,505	168,361	18,917
Professional Income . . . . . 11	Revenu professionnel . . . . . 11	125,090	68,421	41,603	20,301
Commission Income . . . . . 12	Revenu de commissions . . . . . 12	11,015	6,630	3,030	1,194
Farm Income . . . . . 13	Revenu d'agriculture . . . . . 13	28,686	1,021	158,103	16,955
Fishing Income . . . . . 14	Revenu de pêche . . . . . 14	170,558	52,146	47,174	18,091
Rental Income . . . . . 15	Revenu de location . . . . . 15	35,810	2,880	17,322	2,277
Total All Types . . . . . 16	Total, tous genres . . . . . 16	935,135	181,603	435,593	77,734
Capital Cost Allowance	Déduction pour amortissement				
Business . . . . . 17	D'entreprises . . . . . 17	20,317		6,225	
Professional . . . . . 18	De professions . . . . . 18	2,547		1,002	
Commission . . . . . 19	De commissions . . . . . 19	806		324	
Farm . . . . . 20	D'agriculture . . . . . 20	1,506		16,213	
Fishing . . . . . 21	De pêche . . . . . 21	25,319		5,002	
Rental . . . . . 22	De location . . . . . 22	8,284		3,204	
Other . . . . . 23	Autre . . . . . 23	2,348		1,486	
Total C. C. A. . . . . 24	Total, tous genres . . . . . 24	61,127		33,455	

ITEM	POSTE	SASKATCHEWAN		ALBERTA	
		Gross-Brut	Net-Net	Gross-Brut	Net-Net
Business Income	Revenu d'entreprises —	\$	\$	\$	\$
Forestry . . . . . 1	Sylviculture . . . . . 1	7,512	1,516	10,100	1,141
Manufacturing . . . . . 2	Fabrication . . . . . 2	30,426	5,479	76,912	6,697
Construction . . . . . 3	Construction . . . . . 3	145,739	46,166	330,569	97,464
Public Utility, Transp. Oper. . . . . 4	Exploit., serv. publique—transp. . . . . 4	118,531	28,001	339,181	90,621
Wholesale Trade . . . . . 5	Commerce de gros . . . . . 5	108,057	2,134	487,859	1,354
Retail Trade . . . . . 6	Commerce de détail . . . . . 6	578,336	38,620	657,079	64,468
Finance . . . . . 7	Finance . . . . . 7	2,795	2	48,417	3,538
Service . . . . . 8	Services . . . . . 8	225,941	55,685	709,624	173,185
Unclassified . . . . . 9	Non classés . . . . . 9	116,628	5,667	368,320	3,266
Total — All Business Types . . . . . 10	Total — toutes entreprises . . . . . 10	1,333,965	183,266	3,028,060	439,026
Professional Income . . . . . 11	Revenu professionnel . . . . . 11	378,548	203,381	991,169	553,985
Commission Income . . . . . 12	Revenu de commissions . . . . . 12	43,118	23,068	79,689	44,711
Farm Income . . . . . 13	Revenu d'agriculture . . . . . 13	4,363,258	770,303	4,062,358	354,330
Fishing Income . . . . . 14	Revenu de pêche . . . . . 14	1,483	341	443	420
Rental Income . . . . . 15	Revenu de location . . . . . 15	266,022	73,611	693,905	27,437
Total All Types . . . . . 16	Total, tous genres . . . . . 16	6,386,395	1,253,970	8,855,624	1,419,908
Capital Cost Allowance	Déduction pour amortissement				
Business . . . . . 17	D'entreprises . . . . . 17	67,891		200,512	
Professional . . . . . 18	De professions . . . . . 18	10,751		32,894	
Commission . . . . . 19	De commissions . . . . . 19	2,980		6,122	
Farm . . . . . 20	D'agriculture . . . . . 20	792,787		682,410	
Fishing . . . . . 21	De pêche . . . . . 21	500		4	
Rental . . . . . 22	De location . . . . . 22	40,132		151,665	
Other . . . . . 23	Autre . . . . . 23	13,954		37,884	
Total C. C. A. . . . . 24	Total, tous genres . . . . . 24	928,994		1,111,492	

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



TABLEAU 13

# RÉPARTITION DU REVENU BRUT, DU REVENU NET ET DE LA DÉDUCTION POUR AMORTISSEMENT PAR PROVINCE

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

NOVA SCOTIA NOUVELLE-ÉCOSSE		NEW BRUNSWICK NOUVEAU-BRUNSWICK		QUEBEC QUÉBEC		ONTARIO		MANITOBA		P O S T E M E
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
16,832	2,556	59,593	7,391	103,237	15,299	121,960	14,450	519	154	1
19,238	2,943	26,851	1,965	288,285	26,269	1,210,382	53,049	19,173	3,295	2
152,147	28,819	62,434	12,812	874,773	185,608	1,592,070	376,506	186,966	49,877	3
122,130	27,716	123,198	21,791	697,377	141,219	987,524	193,414	148,998	25,973	4
45,002	1,600	21,481	289	435,436	21,578	874,861	3,883 -	106,696	2,328	5
547,126	34,809	418,573	22,469	6,477,551	440,745	4,523,096	336,686	608,906	39,641	6
10,345	1,551	4,346	948	147,942	21,976	285,046	34,636	179,168	3,464	7
177,077	39,315	167,495	33,015	1,814,320	338,373	2,986,981	512,021	247,415	57,777	8
46,838	136	36,061	2,345 -	340,152	6,976 -	892,606	161,433 -	118,061	1,471	9
136,735	139,445	920,033	98,335	11,179,074	1,184,092	13,474,526	1,355,446	1,615,902	181,040	10
353,956	201,746	229,906	121,035	4,721,551	1,530,464	6,060,449	2,993,424	479,911	273,599	11
28,832	15,958	18,875	10,210	364,787	177,357	448,606	242,621	46,457	27,719	12
157,885	13,919	175,762	10,588	2,562,848	298,378	5,820,071	343,149	1,936,460	205,029	13
296,554	122,444	132,414	34,017	49,078	23,001	10,370	3,735	10,244	4,629	14
126,282	14,549	94,611	3,993	2,846,570	295,019	2,554,893	232,379	225,544	29,425	15
100,243	508,061	1,571,601	278,178	21,723,908	3,508,310	28,368,914	5,170,754	4,314,518	721,440	16
42,902		43,849		353,049		598,224		63,839		17
7,595		5,324		63,339		130,369		12,609		18
1,572		1,250		16,315		28,609		3,205		19
16,746		21,069		243,075		557,947		276,857		20
24,222		13,686		6,223		1,126		1,368		21
20,301		14,598		435,330		432,322		36,830		22
8,664		2,799		42,134		118,653		23,737		23
122,002		102,575		1,159,464		1,867,250		418,443		24
BRITISH COLUMBIA COLOMBIE BRITANNIQUE		YUKON		NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST		CANADA		P O S T E M E		
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net			
\$	\$	\$	\$	\$	\$	\$	\$			
110,708	24,272	433	55			437,929	67,880	1		
101,848	9,160	481	55	308	41	1,803,016	111,958	2		
578,150	112,402	6,316	1,268	3,284	692	3,975,344	920,140	3		
288,858	62,152	4,494	668	2,355	621	2,898,590	605,071	4		
137,550	1,825 -	526	13	160	11	2,242,176	22,462	5		
1,173,190	86,776	11,630	606	8,183	625	15,468,522	1,091,532	6		
158,122	17,420 -	426	38	298	119	852,946	53,912	7		
2,183,942	152,518	13,433	2,295	6,373	1,530	8,677,450	1,389,149	8		
339,068	106,205 -	5,967	1,327 -	3,013	638 -	2,365,805	242,913 -	9		
5,071,435	321,831	43,707	3,672	23,974	3,001	38,721,778	4,019,191	10		
3,719,021	1,127,896	10,608	5,642	13,775	6,395	17,168,550	7,128,694	11		
109,422	52,365	117	81	391	135	1,155,674	602,605	12		
721,357	10,363	733	187 -	533	99 -	19,996,217	2,024,237	13		
177,291	59,910	139	35	824	20 -	896,738	318,883	14		
1,170,298	30,037	4,273	169	5,433	862 -	8,073,671	710,577	15		
10,968,825	1,602,403	59,577	9,412	44,931	8,551	86,012,628	14,804,187	16		
266,442		3,582		2,372		1,679,014		17		
51,399		321		331		319,577		18		
5,673		6		29		66,996		19		
91,283		140		218		2,701,485		20		
25,199		23		93		102,966		21		
222,820		1,033		2,195		1,373,065		22		
47,650		93		64		299,709		23		
710,466		5,197		5,301		6,542,812		24		

TABLE 14

## ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL	Single \$3,960 Basic Exemption  Exemption de base de 3 960 \$ de célibataire	\$2,480 Age Exemption or Disability Deduction  Exemption en raison d'âge ou déduction pour invalidité — 2 480 \$	Education Deduction  Déduction relative aux études	MARRIED OR EQUIVALENT EXEMPTION EXEMPTION DE MARIÉ OU L'ÉQUIVALENT				
				Spouse's Income Not over \$490  Revenu du conjoint non supérieur à 490 \$	Spouse's Income \$490-\$3,960  Revenu du conjoint 490 \$-3 960 \$		Equivalent to Married Exemption L'équivalent de l'exemption de marié	
							Income of Relative Not over \$490 Revenu du parent non su- périeur à 490 \$	Income of Relative \$490-\$3,960 Revenu du parent 490 \$-3 960 \$
	Number Nombre	Number Nombre	Number Nombre	Number Nombre	Number Nombre	Income Revenu	Number Nombre	Number Nombre
Under Moins de \$ 2,000.....						\$		
\$ 2,000 to-à 4,000.....	1,674,999	17,012	17,726	36,815	7,570	14,484	59,721	1,165
4,000 to-à 6,000.....	860,457	68,284	31,081	23,007	7,848	16,266	16,673	579
6,000 to-à 8,000.....	926,917	119,105	67,384	27,463	15,569	34,910	18,130	1,159
8,000 to-à 10,000.....	1,009,979	174,931	95,446	39,585	33,056	80,305	27,212	2,032
10,000 to-à 12,500.....	895,561	180,161	73,963	50,172	42,513	99,240	33,099	3,510
12,500 to-à 15,000.....	993,543	204,255	69,356	79,292	62,365	139,684	44,529	5,348
15,000 to-à 17,500.....	877,890	166,706	50,818	78,073	67,222	148,597	43,339	5,544
17,500 to-à 20,000.....	815,400	123,461	39,176	80,226	61,321	133,679	42,568	4,524
20,000 to-à 22,500.....	735,843	95,201	32,918	78,346	56,884	121,288	42,489	6,625
22,500 to-à 25,000.....	615,366	71,089	30,224	84,746	54,221	112,640	35,981	4,370
25,000 to-à 27,500.....	542,872	58,148	27,231	86,323	51,771	105,461	33,944	3,350
27,500 to-à 30,000.....	473,777	43,647	28,879	89,229	52,153	104,969	24,922	3,523
30,000 to-à 35,000.....	416,207	36,138	27,214	92,802	52,606	103,484	24,039	2,383
35,000 to-à 40,000.....	633,762	49,836	50,013	166,357	89,975	173,193	30,285	5,020
40,000 to-à 45,000.....	421,110	35,936	41,599	134,344	73,046	142,446	18,290	3,146
45,000 to-à 50,000.....	264,750	25,714	35,320	90,402	47,213	89,962	11,345	1,894
50,000 and over-et plus.....	153,754	16,960	24,599	58,464	32,555	61,237	5,561	1,253
	365,128	57,261	64,690	104,487	71,711	131,450	10,608	2,831
TOTAL.....	12,677,315	1,543,845	807,637	1,400,133	879,599	1,813,296	522,735	58,256
WHOLLY DEPENDENT CHILDREN-ENFANTS ENTIÈREMENT À CHARGE								
	\$710 MAXIMUM EXEMPTION EXEMPTION MAXIMALE DE 710 \$			REDUCED \$710 EXEMPTION EXEMPTION RÉDUITE DE 710 \$				
	Number of Returns  Nombre de déclarations	Number of Dependants Under age 18  Nombre de personnes à charge âgées de moins de 18 ans	Income of Dependants  Revenu des personnes à charge	Number of Returns  Nombre de déclarations	Number of Dependants Under age 18  Nombre de personnes à charge âgées de moins de 18 ans	Income of Dependants  Revenu des personnes à charge	Amount of Exemption  Montant de l'exemption	
Under Moins de \$ 2,000.....			\$			\$	\$	
\$ 2,000 to-à 4,000.....	165,344	277,722	1,500	144	147	458	48	
4,000 to-à 6,000.....	52,625	100,952	1,555	247	247	729	102	
6,000 to-à 8,000.....	54,074	91,898	1,387	125	125	350	59	
8,000 to-à 10,000.....	78,698	131,629	5,348	290	290	771	155	
10,000 to-à 12,500.....	103,950	183,644	6,894	837	899	2,758	314	
12,500 to-à 15,000.....	149,266	268,822	9,434	1,025	1,066	3,234	400	
15,000 to-à 17,500.....	168,166	303,461	10,540	831	893	2,588	378	
17,500 to-à 20,000.....	175,423	315,964	11,774	921	930	2,617	433	
20,000 to-à 22,500.....	187,344	327,973	12,514	1,284	1,284	3,755	523	
22,500 to-à 25,000.....	196,821	353,091	11,508	1,381	1,443	4,081	666	
25,000 to-à 27,500.....	201,057	353,856	12,256	1,373	1,435	4,114	630	
27,500 to-à 30,000.....	201,159	362,256	12,504	1,881	1,881	5,320	894	
30,000 to-à 35,000.....	209,455	380,181	11,286	1,361	1,424	4,091	627	
35,000 to-à 40,000.....	363,701	674,906	24,117	3,483	3,668	10,246	1,789	
40,000 to-à 45,000.....	289,955	548,200	21,745	2,814	2,884	8,295	1,275	
45,000 to-à 50,000.....	193,468	370,046	16,769	2,038	2,079	6,152	844	
50,000 and over-et plus.....	119,229	228,080	13,851	1,682	1,816	5,046	887	
	233,662	458,047	34,200	2,885	3,222	9,041	1,537	
TOTAL.....	3,143,397	5,730,728	219,182	24,602	25,733	73,645	11,561	

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LA CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	WHOLLY DEPENDENT CHILDREN-ENFANTS ENTIÈREMENT À CHARGE						
	\$1,360 MAXIMUM EXEMPTION EXEMPTION MAXIMALE DE 1 360 \$			REDUCED \$1,360 EXEMPTION EXEMPTION RÉDUITE DE 1 360 \$			
	Number of Returns <i>Nombre de déclarations</i>	Number of Dependants Age 18 or over <i>Nombre de personnes à charge âgées de 18 ans ou plus</i>	Income of Dependants <i>Revenu des personnes à charge</i>	Number of Returns <i>Nombre de déclarations</i>	Number of Dependants Age 18 or over <i>Nombre de personnes à charge âgées de 18 ans ou plus</i>	Income of Dependants <i>Revenu des personnes à charge</i>	Amount of Exemption <i>Montant de l'exemption</i>
der			\$			\$	\$
ins de \$ 2,000.....	8,407	9,221	2,459	341	350	1,031	244
,000 to-à 4,000.....	4,500	5,152	1,584	165	165	526	86
,000 to-à 6,000.....	5,016	5,324	1,652	673	673	2,072	441
,000 to-à 8,000.....	10,938	12,016	5,559	1,647	1,647	4,873	1,301
,000 to-à 10,000.....	15,189	16,982	6,828	2,203	2,288	7,003	1,613
,000 to-à 12,500.....	23,403	25,907	13,195	3,488	3,488	10,506	2,552
,500 to-à 15,000.....	25,528	28,511	14,846	4,030	4,158	12,473	3,207
,000 to-à 17,500.....	27,491	31,400	16,660	4,752	5,197	15,651	3,881
,500 to-à 20,000.....	30,908	34,905	19,056	5,136	5,469	16,063	4,286
,000 to-à 22,500.....	31,405	34,978	19,247	4,586	4,651	13,888	3,632
,500 to-à 25,000.....	33,313	36,953	22,130	5,164	5,429	15,577	4,685
,000 to-à 27,500.....	30,112	34,432	18,903	5,557	5,743	17,155	4,449
,500 to-à 30,000.....	33,834	38,233	24,604	6,057	6,186	18,744	4,545
,000 to-à 35,000.....	59,746	68,068	44,286	11,266	11,635	34,583	9,108
,000 to-à 40,000.....	48,466	56,052	37,250	10,071	10,483	30,630	8,628
,000 to-à 45,000.....	37,073	43,234	30,406	7,985	8,168	24,481	6,324
,000 to-à 50,000.....	25,523	29,055	21,427	5,036	5,286	15,885	3,922
,000 and over-et plus.....	67,515	81,781	59,814	14,268	15,359	45,501	12,056
TOTAL.....	518,367	592,204	359,904	92,425	96,375	286,641	74,959
	OTHER DEPENDANTS-AUTRES PERSONNES À CHARGE						
	\$710 EXEMPTION (MAXIMUM OR REDUCED) EXEMPTION DE 710 \$ (MAXIMALE OU RÉDUITE)				\$1,360 EXEMPTION (MAXIMUM OR REDUCED) EXEMPTION DE 1 360 \$ (MAXIMALE OU RÉDUITE)		
	Number of Returns <i>Nombre de déclarations</i>	Number of Dependants <i>Nombre de personnes à charge</i>	Income of Dependants <i>Revenu des personnes à charge</i>	Amount of Exemption <i>Montant de l'exemption</i>	Number of Returns <i>Nombre de déclarations</i>	Number of Dependants <i>Nombre de personnes à charge</i>	Amount of Exemption <i>Montant de l'exemption</i>
der			\$	\$			\$
ins de \$ 2,000.....	126	126	6	89	47	57	4
,000 to-à 4,000.....	63	126		89	250	250	62
,000 to-à 6,000.....					125	125	221
,000 to-à 8,000.....	128	191	19	136	770	832	290
,000 to-à 10,000.....	324	522	69	371	826	976	695
,000 to-à 12,500.....	461	524	216	362	2,698	3,267	1,531
,500 to-à 15,000.....	326	525	8	370	4,044	4,878	1,959
,000 to-à 17,500.....	538	746	180	511	3,896	4,775	1,782
,500 to-à 20,000.....	644	707	7	469	4,521	5,482	3,044
,000 to-à 22,500.....	250	274		195	3,687	4,356	2,671
,500 to-à 25,000.....	245	246	298	144	3,217	3,909	1,518
,000 to-à 27,500.....	251	313	1	222	2,829	3,583	1,231
,500 to-à 30,000.....	176	231		164	2,934	3,366	1,316
,000 to-à 35,000.....	238	254	248	171	4,838	6,096	3,648
,000 to-à 40,000.....	132	258	119	183	4,177	5,539	2,826
,000 to-à 45,000.....					2,264	2,919	2,695
,000 to-à 50,000.....	43	86		61	1,539	1,820	1,138
,000 and over-et plus.....	194	333	42	236	3,272	4,388	2,425
TOTAL.....	4,139	5,462	1,212	3,774	45,934	56,618	29,055

TABLE 14 (CONTINUED)

## ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL		\$710 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION MAXIMALE DE 710 \$ POUR ENFANTS ENTIÈREMENT À CHARGE							
		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:						Total Number of Returns  Nombre total de déclarations	Total Number of Dependants  Nombre total de personne à charge
		One Dependant  Une personne à charge	Two  Deux	Three  Trois	Four  Quatre	Five  Cinq	Six or More  Six ou plus		
Under									
Moins de	\$ 2,000.....	88,670	49,637	20,263	5,136	1,414	224	165,344	277,722
\$ 2,000 to-à	4,000.....	25,180	15,376	7,077	2,989	910	1,093	52,625	100,952
	4,000 to-à 6,000.....	28,673	17,157	5,260	2,067	679	238	54,074	91,898
	6,000 to-à 8,000.....	41,142	25,840	8,816	2,298	446	156	78,698	131,629
	8,000 to-à 10,000.....	49,492	36,085	13,649	3,220	1,153	351	103,950	183,644
	10,000 to-à 12,500.....	66,768	54,981	20,627	5,201	1,162	527	149,266	268,822
	12,500 to-à 15,000.....	75,298	62,062	22,053	6,880	1,294	579	168,166	303,461
	15,000 to-à 17,500.....	78,360	65,402	23,412	6,211	1,124	914	175,423	315,964
	17,500 to-à 20,000.....	86,574	70,557	23,122	5,463	1,090	538	187,344	327,973
	20,000 to-à 22,500.....	83,786	80,312	25,234	5,361	1,568	560	196,821	353,091
	22,500 to-à 25,000.....	88,920	79,878	25,683	5,519	671	386	201,057	353,856
	25,000 to-à 27,500.....	81,819	85,699	27,264	5,325	694	358	201,159	362,256
	27,500 to-à 30,000.....	82,601	91,149	29,149	5,436	772	348	209,455	380,181
	30,000 to-à 35,000.....	133,643	164,736	52,785	10,459	1,454	624	363,701	674,906
	35,000 to-à 40,000.....	100,066	135,344	43,804	8,581	1,422	738	289,955	548,200
	40,000 to-à 45,000.....	63,807	91,411	31,155	5,860	1,023	212	193,468	370,046
	45,000 to-à 50,000.....	38,759	56,885	19,434	3,609	440	102	119,229	228,080
	50,000 and over-et plus.....	75,623	106,309	40,670	8,369	2,069	622	233,662	458,047
	TOTAL.....	1,289,181	1,288,820	439,457	97,984	19,385	8,570	3,143,397	5,730,728
		REDUCED \$710 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION RÉDUITE DE 710 \$ POUR ENFANTS ENTIÈREMENT À CHARGE							
		NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:						Total Number of Returns  Nombre total de déclarations	Total Number of Dependants  Nombre total de personnes à charge
		One Dependant  Une personne à charge	Two  Deux	Three  Trois	Four  Quatre	Five  Cinq	Six or More  Six ou plus		
Under									
Moins de	\$ 2,000.....	141						144	147
\$ 2,000 to-à	4,000.....	247						247	247
	4,000 to-à 6,000.....	125						125	125
	6,000 to-à 8,000.....	290						290	290
	8,000 to-à 10,000.....	775	62					837	899
	10,000 to-à 12,500.....	984	41					1,025	1,066
	12,500 to-à 15,000.....	769	62					831	893
	15,000 to-à 17,500.....	913						921	930
	17,500 to-à 20,000.....	1,284						1,284	1,284
	20,000 to-à 22,500.....	1,319	62					1,381	1,443
	22,500 to-à 25,000.....	1,311	62					1,373	1,435
	25,000 to-à 27,500.....	1,881						1,881	1,881
	27,500 to-à 30,000.....	1,298	63					1,361	1,424
	30,000 to-à 35,000.....	3,360	61	62				3,483	3,668
	35,000 to-à 40,000.....	2,744	70					2,814	2,884
	40,000 to-à 45,000.....	1,997	41					2,038	2,079
	45,000 to-à 50,000.....	1,548	134					1,682	1,816
	50,000 and over-et plus.....	2,617	222	23	23			2,885	3,222
	TOTAL.....	23,603	890	86	23			24,602	25,733

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS  
PERSONNELLES ET LA CATÉGORIE DE REVENU**

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

INCOME CLASS BASED ON TOTAL INCOME  CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL	\$1,360 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION MAXIMALE DE 1 360 \$ POUR ENFANTS ENTièrement À CHARGE							
	NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:						Total Number of Returns  Nombre total de déclarations	Total Number of Dependants  Nombre total de personnes à charge
	One Dependant <i>Une personne à charge</i>	Two <i>Deux</i>	Three <i>Trois</i>	Four <i>Quatre</i>	Five <i>Cinq</i>	Six or More <i>Six ou plus</i>		
Under								
Moins de \$ 2,000.....	7,680	640	87				8,407	9,221
2,000 to-à 4,000.....	4,035	340	63	62			4,500	5,152
4,000 to-à 6,000.....	4,725	274	17				5,016	5,324
6,000 to-à 8,000.....	9,867	1,064					10,938	12,016
8,000 to-à 10,000.....	13,509	1,567	113				15,189	16,982
10,000 to-à 12,500.....	21,087	2,128	188				23,403	25,907
12,500 to-à 15,000.....	22,794	2,491	237				25,528	28,511
15,000 to-à 17,500.....	23,725	3,640	109	17			27,491	31,400
17,500 to-à 20,000.....	27,169	3,512	206	11	10		30,908	34,905
20,000 to-à 22,500.....	28,515	2,231	646		11		31,405	34,978
22,500 to-à 25,000.....	29,824	3,346	135				33,313	36,953
25,000 to-à 27,500.....	26,114	3,682	310				30,112	34,432
27,500 to-à 30,000.....	29,524	4,221	89				33,834	38,233
30,000 to-à 35,000.....	52,001	7,168	577				59,746	68,068
35,000 to-à 40,000.....	41,519	6,434	387	126			48,466	56,052
40,000 to-à 45,000.....	31,881	4,472	595	63		62	37,073	43,234
45,000 to-à 50,000.....	22,269	3,028	185	30	11		25,523	29,055
50,000 and over-et plus.....	54,723	11,401	1,313	73			67,515	81,781
TOTAL.....	450,961	61,639	5,264	404	37	62	518,367	592,204

	REDUCED \$1,360 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN EXEMPTION RÉDUITE DE 1 360 \$ POUR ENFANTS ENTièrement À CHARGE							
	NUMBER OF RETURNS CLAIMING:-NOMBRE DE DÉCLARATIONS VISANT:						Total Number of Returns  Nombre total de déclarations	Total Number of Dependants  Nombre total de personnes à charge
	One Dependant <i>Une personne à charge</i>	Two <i>Deux</i>	Three <i>Trois</i>	Four <i>Quatre</i>	Five <i>Cinq</i>	Six or More <i>Six ou plus</i>		
Under								
Moins de \$ 2,000.....	332						341	350
2,000 to-à 4,000.....	165						165	165
4,000 to-à 6,000.....	673						673	673
6,000 to-à 8,000.....	1,647						1,647	1,647
8,000 to-à 10,000.....	2,118	85					2,203	2,288
10,000 to-à 12,500.....	3,488						3,488	3,488
12,500 to-à 15,000.....	3,902	128					4,030	4,158
15,000 to-à 17,500.....	4,307	445					4,752	5,197
17,500 to-à 20,000.....	4,806	327					5,136	5,469
20,000 to-à 22,500.....	4,521	65					4,586	4,651
22,500 to-à 25,000.....	4,899	265					5,164	5,429
25,000 to-à 27,500.....	5,371	186					5,557	5,743
27,500 to-à 30,000.....	5,928	129					6,057	6,186
30,000 to-à 35,000.....	10,897	369					11,266	11,635
35,000 to-à 40,000.....	9,659	412					10,071	10,483
40,000 to-à 45,000.....	7,840	107	38				7,985	8,168
45,000 to-à 50,000.....	4,786	250					5,036	5,286
50,000 and over-et plus.....	13,241	963	64				14,268	15,359
TOTAL.....	88,580	3,740	105				92,425	96,375

TABLE 15

## ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES

1984 TAXATION YEAR (All money figures in thousands of dollars)

CLAIMED BY FEMALE — RÉCLAMÉS PAR UNE FEMME								
Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under <i>Moins de</i> \$ 2,000 .....			\$	\$				
\$ 2,000 to-à 4,000 .....								
4,000 to-à 6,000 .....	1,167	2,025	646	594	1,105	62		
6,000 to-à 8,000 .....	8,563	13,900	5,754	5,696	8,445	94	24	
8,000 to-à 10,000 .....	22,264	35,544	21,000	20,320	21,250	248	683	83
10,000 to-à 12,500 .....	36,730	56,558	46,736	44,932	33,760	705	2,265	
12,500 to-à 15,000 .....	51,110	78,333	72,645	69,493	45,724	180	5,206	
15,000 to-à 17,500 .....	50,375	76,825	77,283	73,059	44,282	248	5,658	187
17,500 to-à 20,000 .....	44,922	68,569	78,695	74,048	36,930	187	7,619	186
20,000 to-à 22,500 .....	38,056	57,902	67,977	63,000	31,859	62	6,072	63
22,500 to-à 25,000 .....	27,821	42,829	52,386	48,008	22,140	62	5,557	62
25,000 to-à 27,500 .....	20,596	32,486	40,416	37,442	16,543		3,991	62
27,500 to-à 30,000 .....	17,401	26,948	34,090	30,836	13,656		3,620	125
30,000 to-à 35,000 .....	18,645	29,763	39,304	33,719	13,771	60	4,752	62
35,000 to-à 40,000 .....	10,499	16,919	26,443	21,929	7,271	70	3,096	62
40,000 and over-et plus .....	11,735	19,455	35,175	27,113	7,479		4,220	35
TOTAL .....	359,884	558,056	598,549	550,189	304,215	1,979	52,763	927
<b>CLAIMED BY MALE — RÉCLAMÉS PAR UN HOMME</b>								
Income Class <i>Catégorie de revenu</i>	Number Claiming <i>Nombre de réclamations</i>	Number of Children Claimed <i>Nombre d'enfants comptés</i>	Total Payment for Care <i>Montant total versé pour garde d'enfants</i>	Allowable Deductions <i>Déductions admises</i>	Number Deducting Total Amount Paid <i>Nombre déduisant le montant total payé</i>	Number Deducting under Limitation A <i>Nombre de déductions en vertu de la limite A</i>	Number Deducting under Limitation B <i>Nombre de déductions en vertu de la limite B</i>	Number Deducting under Limitation C <i>Nombre de déductions en vertu de la limite C</i>
<b>Taxable Returns</b> <b>Déclarations imposables</b>								
Under <i>Moins de</i> \$ 2,000 .....			\$	\$				
\$ 2,000 to-à 4,000 .....								
4,000 to-à 6,000 .....	29	87	138	26	29			
6,000 to-à 8,000 .....	103	165	133	58	41	62		
8,000 to-à 10,000 .....	956	1,291	796	705	778	113	65	
10,000 to-à 12,500 .....	2,958	4,180	3,815	3,329	2,375	368	152	63
12,500 to-à 15,000 .....	5,844	8,783	8,414	7,885	4,967	383	494	
15,000 to-à 17,500 .....	6,850	10,113	11,049	9,721	5,800	125	925	
17,500 to-à 20,000 .....	7,294	10,880	12,820	11,432	6,160	124	1,010	
20,000 to-à 22,500 .....	6,839	11,552	12,064	11,533	5,910		929	
22,500 to-à 25,000 .....	6,100	9,648	10,874	10,071	4,984		1,116	
25,000 to-à 27,500 .....	4,980	7,527	9,454	8,206	4,012		824	144
27,500 to-à 30,000 .....	4,822	7,292	11,941	10,287	3,487		1,298	37
30,000 to-à 35,000 .....	4,923	7,749	10,192	8,985	3,666		1,195	62
35,000 to-à 40,000 .....	7,944	12,954	15,051	13,359	6,298		1,535	111
40,000 and over-et plus .....	5,319	8,425	10,613	8,652	3,597	28	1,568	126
	8,169	13,031	18,316	14,586	6,022	27	1,982	138
TOTAL .....	73,130	113,677	135,672	118,834	58,126	1,230	13,093	681

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMIS

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

## CLAIMED BY FEMALE — RÉCLAMÉS PAR UNE FEMME

Income Class Catégorie de revenu	Number Claiming Nombre de réclamations	Number of Children Claimed Nombre d'enfants comptés	Total Payment for Care Montant total versé pour garde d'enfants	Allowable Deductions Déductions admissibles	Number Deducting Total Amount Paid Nombre déduisant le montant total payé	Number Deducting under Limitation A Nombre de déductions en vertu de la limite A	Number Deducting under Limitation B Nombre de déductions en vertu de la limite B	Number Deducting under Limitation C Nombre de déductions en vertu de la limite C
<b>Returns</b> <b>Toutes les déclarations</b>								
Under			\$	\$				
Moins de \$ 2,000 .....	5,263	8,364	2,247	1,847	4,536	714		
\$ 2,000 to-à 4,000 .....	10,007	17,478	6,870	6,238	9,346	528	133	
4,000 to-à 6,000 .....	13,730	23,239	10,740	10,573	13,073	405	252	
6,000 to-à 8,000 .....	24,858	39,106	24,035	23,298	23,843	488	527	
8,000 to-à 10,000 .....	29,563	47,519	32,836	31,385	27,760	311	1,409	83
10,000 to-à 12,500 .....	42,500	65,727	57,852	55,202	38,553	830	3,014	103
12,500 to-à 15,000 .....	52,607	80,920	76,407	73,058	46,871	312	5,424	
15,000 to-à 17,500 .....	50,862	77,817	78,939	74,525	44,638	272	5,764	188
17,500 to-à 20,000 .....	45,211	69,140	79,591	74,848	37,161	194	7,670	186
20,000 to-à 22,500 .....	38,201	58,144	68,419	63,375	31,943	65	6,130	63
22,500 to-à 25,000 .....	27,901	42,947	52,562	48,170	22,207	62	5,570	62
25,000 to-à 27,500 .....	20,656	32,585	40,491	37,513	16,598		3,995	62
27,500 to-à 30,000 .....	17,448	27,040	34,207	30,938	13,698		3,625	125
30,000 to-à 35,000 .....	18,702	29,839	39,446	33,824	13,803	65	4,772	62
35,000 to-à 40,000 .....	10,583	17,095	26,636	22,100	7,339	70	3,112	62
40,000 and over-et plus .....	11,874	19,703	35,545	27,395	7,554	19	4,266	35
<b>TOTAL</b> .....	<b>419,966</b>	<b>656,663</b>	<b>666,823</b>	<b>614,291</b>	<b>358,923</b>	<b>4,336</b>	<b>55,671</b>	<b>1,036</b>

## CLAIMED BY MALE — RÉCLAMÉS PAR UN HOMME

Income Class Catégorie de revenu	Number Claiming Nombre de réclamations	Number of Children Claimed Nombre d'enfants comptés	Total Payment for Care Montant total versé pour garde d'enfants	Allowable Deductions Déductions admissibles	Number Deducting Total Amount Paid Nombre déduisant le montant total payé	Number Deducting under Limitation A Nombre de déductions en vertu de la limite A	Number Deducting under Limitation B Nombre de déductions en vertu de la limite B	Number Deducting under Limitation C Nombre de déductions en vertu de la limite C
<b>Returns</b> <b>Toutes les déclarations</b>								
Under			\$	\$				
Moins de \$ 2,000 .....	440	959	504	313	366	70		
\$ 2,000 to-à 4,000 .....	999	1,308	1,707	1,198	484	327	188	
4,000 to-à 6,000 .....	1,856	2,466	1,957	1,803	1,630	139	87	
6,000 to-à 8,000 .....	3,069	5,097	4,891	4,421	2,296	372	401	
8,000 to-à 10,000 .....	4,429	6,728	7,108	6,222	3,512	430	424	63
10,000 to-à 12,500 .....	6,690	9,975	9,885	9,265	5,727	383	580	
12,500 to-à 15,000 .....	7,310	10,790	11,822	10,422	6,193	125	949	43
15,000 to-à 17,500 .....	7,395	11,064	13,039	11,634	6,235	125	1,033	
17,500 to-à 20,000 .....	7,096	11,948	12,635	12,083	6,156		938	
20,000 to-à 22,500 .....	6,130	9,718	10,947	10,141	5,011		1,119	
22,500 to-à 25,000 .....	5,000	7,558	9,521	8,253	4,025		830	144
25,000 to-à 27,500 .....	4,851	7,340	11,989	10,323	3,507		1,307	37
27,500 to-à 30,000 .....	4,935	7,771	10,205	8,997	3,678		1,195	62
30,000 to-à 35,000 .....	7,968	13,003	15,120	13,415	6,322		1,535	111
35,000 to-à 40,000 .....	5,338	8,462	10,723	8,716	3,603	28	1,581	126
40,000 and over-et plus .....	8,290	13,190	18,531	14,770	6,123	27	2,001	139
<b>TOTAL</b> .....	<b>81,796</b>	<b>127,377</b>	<b>150,585</b>	<b>131,978</b>	<b>64,868</b>	<b>2,028</b>	<b>14,171</b>	<b>729</b>

TABLE 16

# ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES

1984 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS CATÉGORIE DE REVENU	GAIN OR LOSS ON SHARES GAIN OU PERTE SUR ACTIONS				GAIN OR LOSS ON REAL ESTATE GAIN OU PERTE SUR BIENS IMMOBILIERS			
	Number with Gain <i>Nombre comportant un gain</i>	Amount of Gain <i>Montant du gain</i>	Number with Loss <i>Nombre comportant une perte</i>	Amount of Loss <i>Montant de la perte</i>	Number with Gain <i>Nombre comportant un gain</i>	Amount of Gain <i>Montant du gain</i>	Number with Loss <i>Nombre comportant une perte</i>	Amount of Loss <i>Montant de la perte</i>
		\$		\$		\$		\$
Loss and Nil . . . . .	393	5,812	1,197	13,690 -	2,727	32,260	1,461	23,846 -
\$ 1 to 2,000 . . . . .	1,301	1,810	1,755	7,448 -	1,889	15,894	490	2,999 -
2,000 to 3,000 . . . . .	860	1,620	895	1,857 -	895	5,523	348	2,769 -
3,000 to 4,000 . . . . .	813	1,123	862	2,486 -	1,219	7,421	363	1,620 -
4,000 to 5,000 . . . . .	985	1,161	751	3,032 -	1,587	11,598	593	4,641 -
5,000 to 6,000 . . . . .	1,379	2,804	1,487	4,188 -	1,776	11,747	489	6,107 -
6,000 to 7,000 . . . . .	1,736	3,540	1,139	4,716 -	2,488	21,351	568	15,939 -
7,000 to 8,000 . . . . .	1,549	3,112	1,887	7,102 -	3,025	18,906	453	2,723 -
8,000 to 9,000 . . . . .	2,291	6,079	2,052	9,972 -	2,449	17,533	503	3,811 -
9,000 to 10,000 . . . . .	2,233	7,062	1,893	7,709 -	3,146	39,535	676	5,224 -
Under \$ 10,000 . . . . .	13,540	34,123	13,918	62,201 -	21,201	181,769	5,944	69,678 -
10,000 to 11,000 . . . . .	2,293	8,256	2,654	7,322 -	3,241	25,629	1,153	13,068 -
11,000 to 12,000 . . . . .	2,090	4,376	2,382	10,244 -	3,304	27,005	464	4,760 -
12,000 to 13,000 . . . . .	2,017	8,693	2,294	7,514 -	3,555	40,205	556	9,177 -
13,000 to 14,000 . . . . .	2,193	5,447	1,880	6,565 -	3,159	27,651	651	3,795 -
14,000 to 15,000 . . . . .	2,171	5,088	2,815	22,438 -	3,059	31,031	399	11,914 -
15,000 to 16,000 . . . . .	2,648	9,761	2,849	12,453 -	2,578	22,734	622	4,306 -
16,000 to 17,000 . . . . .	2,694	4,498	2,476	8,404 -	3,362	26,385	527	3,116 -
17,000 to 18,000 . . . . .	2,339	7,164	2,540	6,643 -	3,308	32,427	504	5,461 -
18,000 to 19,000 . . . . .	2,325	7,789	2,561	8,260 -	2,429	19,611	543	2,477 -
19,000 to 20,000 . . . . .	2,737	7,863	2,685	7,887 -	2,105	18,823	397	2,546 -
10,000 to 20,000 . . . . .	23,507	68,934	25,136	97,731 -	30,100	271,500	5,816	60,618 -
20,000 to 22,500 . . . . .	6,204	12,682	6,262	16,177 -	5,444	55,904	1,127	6,983 -
22,500 to 25,000 . . . . .	7,330	19,007	6,743	24,164 -	5,604	57,893	1,241	9,810 -
25,000 to 27,500 . . . . .	5,457	20,064	7,379	23,853 -	4,342	43,764	1,296	15,417 -
27,500 to 30,000 . . . . .	7,261	21,274	6,680	18,396 -	6,509	81,967	1,328	11,595 -
30,000 to 32,500 . . . . .	7,142	23,702	8,499	26,850 -	5,011	60,051	1,355	10,415 -
32,500 to 35,000 . . . . .	7,088	29,287	7,861	23,335 -	3,965	55,922	1,222	18,378 -
35,000 to 40,000 . . . . .	13,859	54,236	13,409	50,075 -	7,685	119,414	1,763	16,047 -
40,000 to 45,000 . . . . .	12,411	63,311	12,035	34,720 -	6,173	136,377	1,830	16,180 -
45,000 to 50,000 . . . . .	11,176	37,484	10,636	39,028 -	3,874	70,518	1,345	7,935 -
50,000 to 60,000 . . . . .	13,685	80,219	14,479	51,968 -	6,566	157,013	1,151	10,153 -
60,000 to 75,000 . . . . .	11,917	98,394	11,093	52,467 -	4,642	147,770	1,003	23,241 -
75,000 to 100,000 . . . . .	10,091	96,891	8,732	48,497 -	3,593	118,143	905	8,322 -
100,000 and over . . . . .	16,554	916,279	11,174	118,619 -	5,374	452,201	1,003	17,005 -
TOTAL . . . . .	167,222	1,575,889	164,036	688,081 -	120,083	2,010,208	28,329	301,777 -
OCCUPATION CLASS								
Employees . . . . .	87,853	334,249	102,313	328,372 -	33,574	300,037	17,059	144,107 -
Farmers . . . . .	2,040	8,757	1,992	14,677 -	31,785	329,465	1,114	32,217 -
Fishermen . . . . .	151	1,977	320	523 -	159	1,588	73	179 -
Professionals . . . . .	9,043	54,433	10,007	57,947 -	3,014	53,839	1,301	11,067 -
Salesmen . . . . .	429	4,749	1,007	3,466 -	439	8,220	156	507 -
Business Proprietors . . . . .	5,124	74,140	5,598	36,877 -	12,073	165,664	2,103	14,848 -
Investors . . . . .	46,170	1,027,643	27,062	175,838 -	22,397	799,865	2,085	51,367 -
Property Owners . . . . .	2,611	29,911	3,308	26,890 -	9,525	299,573	1,970	23,953 -
Pensioners . . . . .	11,042	30,912	8,311	28,324 -	5,718	39,006	1,460	15,753 -
Unclassified . . . . .	2,759	9,119	4,118	15,168 -	1,399	12,951	1,008	7,778 -
TOTAL . . . . .	167,222	1,575,889	164,036	688,081 -	120,083	2,010,208	28,329	301,777 -

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS COMPORTANT DES GAINS EN CAPITAL IMPOSABLES  
OU DES PERTES EN CAPITAL DÉDUCTIBLES**

*ANNÉE D'IMPOSITION 1984 (En milliers de dollars)*

GAIN OR LOSS ON BONDS OR OTHER PROPERTIES <i>GAIN OU PERTE SUR OBLIGATIONS ET AUTRES BIENS</i>				ALL OTHER GAINS OR LOSSES <i>TOUS LES AUTRES GAINS OU PERTES</i>				INCOME CLASS <i>CATÉGORIE DE REVENU</i>
Number with Gain <i>Nombre comportant un gain</i>	Amount of Gain <i>Montant du gain</i>	Number with Loss <i>Nombre comportant une perte</i>	Amount of Loss <i>Montant de la perte</i>	Number with Gain <i>Nombre comportant un gain</i>	Amount of Gain <i>Montant du gain</i>	Number with Loss <i>Nombre comportant une perte</i>	Amount of Loss <i>Montant de la perte</i>	
	\$		\$		\$		\$	
426	1,567	293	4,171 -	1,082	6,895	86	23 -	.....Perte et néant
668	855	342	5,452 -	7,781	2,661	85	55 -	.....\$ 1 à 2,000
573	1,470	290	132 -	4,960	1,339	69	32 -	.....2,000 à 3,000
336	414	171	316 -	5,826	2,816			.....3,000 à 4,000
143	284	181	650 -	5,758	2,054			.....4,000 à 5,000
199	360	233	4,835 -	8,224	4,247	72	299 -	.....5,000 à 6,000
217	403	340	1,556 -	11,090	6,339	122	77 -	.....6,000 à 7,000
512	1,104	263	660 -	12,837	6,429	120	168 -	.....7,000 à 8,000
217	105	548	916 -	14,288	10,391	52	7 -	.....8,000 à 9,000
167	504	232	2,237 -	16,799	10,505	100	4 -	.....9,000 à 10,000
3,458	7,066	2,893	20,925 -	88,645	53,677	707	667 -	.....Moins de \$ 10,000
141	128	357	1,351 -	18,008	10,797	290	31 -	.....\$ 10,000 à 11,000
440	741	374	1,120 -	19,259	11,753	100	24 -	.....11,000 à 12,000
472	936	665	1,801 -	18,794	15,254	137	35 -	.....12,000 à 13,000
328	1,897	273	2,045 -	16,938	12,314	516	422 -	.....13,000 à 14,000
296	1,784	333	1,173 -	18,125	12,805	126	32 -	.....14,000 à 15,000
664	1,024	316	1,049 -	17,690	12,887	168	105 -	.....15,000 à 16,000
439	1,248	459	2,920 -	17,467	13,411	327	123 -	.....16,000 à 17,000
459	1,775	545	1,683 -	17,210	11,891	188	10 -	.....17,000 à 18,000
111	79	347	620 -	17,243	11,482	207	22 -	.....18,000 à 19,000
329	191	545	1,101 -	15,326	10,982	243	121 -	.....19,000 à 20,000
3,679	9,803	4,214	14,862 -	176,060	123,575	2,302	925 -	.....10,000 à 20,000
573	856	856	5,485 -	36,616	34,681	655	307 -	.....20,000 à 22,500
785	1,272	1,127	10,993 -	36,583	29,987	240	34 -	.....22,500 à 25,000
855	2,466	1,225	9,075 -	32,170	29,869	646	253 -	.....25,000 à 27,500
853	2,502	1,431	9,266 -	30,113	29,790	754	301 -	.....27,500 à 30,000
1,068	1,851	1,518	3,848 -	28,364	31,035	966	398 -	.....30,000 à 32,500
729	670	788	9,218 -	24,997	24,595	263	84 -	.....32,500 à 35,000
1,590	4,323	1,959	6,706 -	41,577	37,430	1,302	899 -	.....35,000 à 40,000
1,533	2,866	987	4,254 -	34,498	33,827	1,151	568 -	.....40,000 à 45,000
981	3,379	876	4,779 -	25,453	32,965	871	238 -	.....45,000 à 50,000
1,870	5,442	1,727	7,439 -	30,411	39,928	673	396 -	.....50,000 à 60,000
1,539	4,518	1,771	9,543 -	18,349	34,724	593	248 -	.....60,000 à 75,000
2,063	10,026	944	5,019 -	13,743	29,845	290	120 -	.....75,000 à 100,000
4,205	66,443	1,711	48,426 -	14,947	80,794	383	280 -	.....100,000 et plus...
25,781	123,484	24,027	169,838 -	632,526	646,722	11,796	5,719 -	.....TOTAL
CATÉGORIE D'OCCUPATION								
9,128	35,861	12,215	76,634 -	267,601	167,251	8,662	3,359 -	.....Employés
862	3,703	689	5,557 -	16,550	17,906	498	61 -	.....Agriculteurs
35	110			347	164			.....Pêcheurs
2,771	17,032	1,313	9,650 -	11,071	19,533	194	195 -	.....Membres de professions libérales
83	96	94	2,138 -	1,566	1,929	83	10 -	.....Vendeurs
2,770	10,231	1,559	7,735 -	15,300	14,416	215	77 -	.....Propriétaires d'entreprises
8,184	47,194	5,682	49,484 -	186,173	317,416	1,362	1,369 -	.....Investisseurs
462	3,132	589	7,973 -	8,492	16,878	101	6 -	.....Propriétaires d'immeubles
1,278	2,257	1,148	3,946 -	113,974	83,681	462	438 -	.....Retraités
208	3,867	738	6,721 -	11,452	7,549	219	203 -	.....Non classés
25,781	123,484	24,027	169,838 -	632,526	646,722	11,796	5,719 -	.....TOTAL

TABLE 16 (CONTINUED)

# ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES

1984 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS CATÉGORIE DE REVENU	TOTAL CAPITAL GAIN OR LOSS FROM ALL SOURCES TOTAL DES GAINS OU PERTES EN CAPITAL DE TOUTE PROVENANCE				AMOUNT OF RESERVE MONTANT DE LA RÉSERVE		TAXABLE GAIN OR ALLOWABLE LOSS GAINS EN CAPITAL IMPOSABLES OU PERTES EN CAPITAL DÉDUCTIBLES	
	Number with Gain Nombre comportant un gain	Amount of Gain Montant du gain	Number with Loss Nombre comportant une perte	Amount of Loss Montant de la perte	Prior Year Allowed Année antérieure admissible	Current Year Année courante	Amount of Gain Montant du gain	Amount of Loss Montant de la perte
		\$		\$	\$	\$	\$	\$
Loss and Nil . . . . .	4,251	45,151	2,877	40,347 -	27,671	18,054	23,396	1,001 -
\$ 1 to 2,000 . . . . .	11,265	18,933	2,601	13,667 -	1,058	1,300	9,480	3,015 -
2,000 to 3,000 . . . . .	6,974	9,771	1,538	4,611 -	9,026	7,418	5,712	1,323 -
3,000 to 4,000 . . . . .	7,974	11,757	1,320	4,405 -	8,766	9,099	5,712	1,123 -
4,000 to 5,000 . . . . .	8,315	14,972	1,522	8,199 -	3,269	2,040	8,152	1,707 -
5,000 to 6,000 . . . . .	11,137	19,023	2,266	15,294 -	12,239	9,608	8,640	2,279 -
6,000 to 7,000 . . . . .	14,843	31,481	2,103	22,135 -	15,599	10,597	18,257	1,773 -
7,000 to 8,000 . . . . .	16,945	29,005	2,483	10,105 -	17,309	17,884	14,222	2,338 -
8,000 to 9,000 . . . . .	18,248	33,958	3,042	14,555 -	13,935	9,578	19,131	3,163 -
9,000 to 10,000 . . . . .	21,401	54,931	2,655	12,498 -	16,475	21,684	24,834	3,159 -
Under \$ 10,000 . . . . .	121,353	268,981	22,407	145,816 -	125,348	107,262	137,535	20,883 -
10,000 to 11,000 . . . . .	22,542	44,448	4,326	21,410 -	25,869	23,160	22,185	4,511 -
11,000 to 12,000 . . . . .	24,414	43,738	3,191	16,013 -	53,372	50,500	23,299	3,631 -
12,000 to 13,000 . . . . .	23,784	64,380	3,141	17,818 -	45,242	38,777	35,194	2,957 -
13,000 to 14,000 . . . . .	21,890	47,121	2,993	12,639 -	22,848	20,871	24,534	2,702 -
14,000 to 15,000 . . . . .	22,677	49,787	3,428	34,636 -	18,084	22,612	22,474	3,299 -
15,000 to 16,000 . . . . .	22,214	44,788	3,700	16,295 -	23,186	21,362	23,191	3,305 -
16,000 to 17,000 . . . . .	22,574	44,584	3,670	13,606 -	32,938	28,851	24,324	3,426 -
17,000 to 18,000 . . . . .	22,068	52,019	3,140	12,557 -	36,934	31,500	28,614	2,907 -
18,000 to 19,000 . . . . .	20,895	38,834	3,560	11,253 -	36,670	30,057	22,687	2,706 -
19,000 to 20,000 . . . . .	19,143	36,698	3,419	10,493 -	17,552	17,434	18,406	2,889 -
10,000 to 20,000 . . . . .	222,201	466,397	34,568	166,720 -	312,697	285,123	244,908	32,334 -
20,000 to 22,500 . . . . .	46,261	103,541	8,226	28,368 -	58,645	59,247	51,387	6,792 -
22,500 to 25,000 . . . . .	47,721	103,149	8,602	39,991 -	62,888	49,441	58,183	8,816 -
25,000 to 27,500 . . . . .	40,339	94,997	9,830	47,433 -	53,124	38,798	52,271	9,505 -
27,500 to 30,000 . . . . .	41,417	134,294	9,344	38,320 -	50,717	45,471	69,462	8,863 -
30,000 to 32,500 . . . . .	37,596	115,350	11,468	40,222 -	25,697	23,935	58,512	10,408 -
32,500 to 35,000 . . . . .	33,774	107,948	9,443	48,490 -	79,548	60,151	59,641	8,759 -
35,000 to 40,000 . . . . .	59,388	213,026	16,569	71,350 -	82,907	76,766	109,073	16,698 -
40,000 to 45,000 . . . . .	48,993	234,288	14,148	53,630 -	84,883	97,377	110,257	12,682 -
45,000 to 50,000 . . . . .	36,828	142,345	12,308	49,977 -	53,699	40,691	77,163	11,971 -
50,000 to 60,000 . . . . .	45,654	275,175	15,933	62,528 -	106,266	93,978	143,226	14,983 -
60,000 to 75,000 . . . . .	30,110	278,667	12,165	78,760 -	103,134	90,740	137,756	13,038 -
75,000 to 100,000 . . . . .	23,341	250,317	9,097	57,369 -	106,936	86,604	134,764	10,599 -
100,000 and over . . . . .	31,038	1,464,262	10,799	132,873 -	401,624	379,491	738,465	14,601 -
TOTAL . . . . .	866,014	4,252,736	204,907	1,061,848 -	1,708,113	1,535,074	2,182,602	200,933 -
OCCUPATION CLASS								
Employees . . . . .	368,082	810,637	130,053	525,712 -	241,926	238,343	402,235	122,717 -
Farmers . . . . .	47,772	355,310	3,471	47,991 -	116,448	104,507	180,601	3,491 -
Fishermen . . . . .	685	3,840	393	702 -	1,254	892	2,061	251 -
Professionals . . . . .	21,211	137,465	10,755	71,487 -	45,032	36,910	71,992	11,905 -
Salesmen . . . . .	2,224	14,111	1,194	5,237 -	3,734	8,489	4,595	944 -
Business Proprietors . . . . .	32,871	259,240	8,783	54,325 -	98,251	101,651	126,309	8,185 -
Investors . . . . .	234,006	2,145,976	28,956	231,916 -	1,023,800	821,754	1,158,942	32,366 -
Property Owners . . . . .	18,628	338,987	5,070	48,315 -	129,680	175,857	141,058	5,267 -
Pensioners . . . . .	125,819	154,303	10,563	46,908 -	36,532	34,861	78,607	10,700 -
Unclassified . . . . .	14,716	32,869	5,669	29,253 -	11,456	11,811	16,203	5,107 -
TOTAL . . . . .	866,014	4,252,736	204,907	1,061,848 -	1,708,113	1,535,074	2,182,602	200,933 -

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.





TABLE 17

**CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN, FAMILY AND FILER NET INCOME CLASS**

1984 TAXATION YEAR (All money figures in thousands of dollars)

NOT MARRIED — <i>NON MARIÉS</i>									
		WITH ONE CHILD <i>AVEC UN ENFANT</i>				WITH TWO CHILDREN <i>AVEC DEUX ENFANTS</i>			
		Number <i>Nombre</i>	Total Filer Net Income <i>Total du revenu net du déclarant</i>	Total Family Net Income <i>Total du revenu net de la famille</i>	Total Credit <i>Total du crédit</i>	Number <i>Nombre</i>	Total Filer Net Income <i>Total du revenu net du déclarant</i>	Total Family Net Income <i>Total du revenu net de la famille</i>	Total Credit <i>Total du crédit</i>
<b>Family</b> <b>Famille</b>			\$	\$	\$		\$	\$	\$
<b>Under</b> <b>Moins de</b>									
\$ 2,000 to-à	\$ 2,000.....	120,271	47,771	49,120	44,140	68,350	43,221	44,400	50,169
3,000 to-à	3,000.....	12,698	30,099	31,746	4,660	7,182	16,957	17,943	5,272
4,000 to-à	4,000.....	11,814	39,404	41,751	4,336	7,473	25,535	26,067	5,485
5,000 to-à	5,000.....	12,446	54,298	56,117	4,568	6,750	28,322	30,412	4,955
6,000 to-à	6,000.....	11,605	60,423	63,478	4,259	5,517	27,371	30,360	4,049
7,000 to-à	7,000.....	12,532	76,225	81,532	4,599	5,475	32,437	35,422	4,019
8,000 to-à	8,000.....	10,794	76,694	81,064	3,961	5,777	41,046	43,279	4,240
9,000 to-à	9,000.....	12,814	97,445	108,678	4,703	5,831	45,953	49,418	4,280
10,000 to-à	10,000.....	12,704	109,802	120,339	4,662	6,340	55,108	60,527	4,654
11,000 to-à	11,000.....	13,066	122,814	137,344	4,795	6,224	57,234	65,390	4,568
12,000 to-à	12,000.....	13,530	140,961	155,231	4,966	6,068	62,554	69,651	4,454
13,000 to-à	13,000.....	11,885	124,975	148,467	4,362	6,322	66,047	79,130	4,640
14,000 to-à	14,000.....	11,966	141,875	161,404	4,392	5,706	62,443	77,162	4,188
15,000 to-à	15,000.....	13,546	164,254	196,429	4,971	6,000	66,483	87,018	4,404
16,000 to-à	16,000.....	12,365	170,196	191,846	4,538	7,084	83,404	109,779	5,200
17,000 to-à	17,000.....	12,801	185,160	211,669	4,698	7,855	97,176	129,933	5,766
18,000 to-à	18,000.....	11,444	160,441	200,301	4,200	6,451	89,433	112,843	4,735
19,000 to-à	19,000.....	11,375	171,742	210,119	4,175	5,478	73,638	101,252	4,021
20,000 to-à	20,000.....	8,924	140,917	173,826	3,275	5,899	76,328	115,107	4,330
21,000 to-à	21,000.....	8,629	138,549	177,032	3,167	5,914	88,008	121,481	4,341
22,000 to-à	22,000.....	8,970	146,428	192,720	3,292	5,970	97,060	128,379	4,382
23,000 to-à	23,000.....	7,993	142,370	179,923	2,933	5,346	75,789	120,077	3,924
24,000 to-à	24,000.....	7,758	122,366	182,161	2,847	4,567	69,287	107,238	3,352
25,000 to-à	25,000.....	7,120	126,268	174,541	2,613	5,404	78,613	132,693	3,966
26,000 to-à	26,000.....	7,103	121,981	181,222	2,607	4,978	74,465	127,109	3,654
<b>Under</b> <b>Moins de</b>	26,000.....	386,153	2,913,456	3,508,059	141,718	213,961	1,533,913	2,022,070	157,047
26,000 to-à	28,000.....	12,446	231,608	335,549	4,156	8,225	119,969	222,254	5,739
28,000 to-à	30,000.....	8,812	167,783	255,460	2,063	8,347	113,064	241,936	5,003
30,000 to-à	32,000.....	8,494	145,441	263,419	1,130	7,047	88,341	217,936	3,548
32,000 to-à	34,000.....	5,246	102,972	171,473	256	6,084	87,475	200,639	2,443
34,000 to-à	36,000.....					7,626	97,073	266,249	2,324
36,000 to-à	38,000.....					5,616	79,982	207,396	1,143
38,000 to-à	40,000.....					4,305	56,436	167,171	467
40,000 to-à	42,000.....					2,042	23,521	82,805	47
42,000 to-à	46,000.....								
46,000 to-à	50,000.....								
50,000 and over-et plus									
<b>TOTAL</b> .....		421,151	3,561,260	4,533,961	149,323	263,253	2,199,775	3,628,456	177,762
<b>Filer</b> <b>Déclarant</b>									
<b>Under</b> <b>Moins de</b>									
\$ 2,000 to-à	\$ 2,000.....	150,183	56,872	599,692	54,100	103,176	53,836	873,436	70,991
5,000 to-à	5,000.....	44,837	156,605	306,578	16,129	29,346	100,658	287,497	20,202
10,000 to-à	10,000.....	67,724	503,422	676,656	24,440	38,350	287,542	509,849	26,135
15,000 to-à	15,000.....	59,295	735,932	812,240	21,244	31,766	392,447	529,644	21,172
20,000 to-à	20,000.....	47,876	826,033	852,824	17,232	25,718	444,277	494,293	17,863
26,000 to-à	26,000.....	32,613	741,319	744,736	11,900	20,144	458,276	467,071	14,484
<b>Under</b> <b>Moins de</b>	\$26,000.....	402,528	3,020,183	3,992,726	145,046	248,500	1,737,036	3,161,790	170,847
26,000 to-à	30,000.....	12,410	344,759	344,866	3,638	6,625	184,803	187,677	4,197
30,000 to-à	35,000.....	6,213	196,319	196,369	639	5,045	163,629	164,397	2,125
35,000 to-à	40,000.....					2,848	104,752	105,038	588
40,000 to-à	45,000.....					235	9,554	9,555	4
45,000 to-à	50,000.....								
50,000 and over-et plus									
<b>TOTAL</b> .....		421,151	3,561,260	4,533,961	149,323	263,253	2,199,775	3,628,456	177,762

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# CRÉDIT D'IMPÔT POUR ENFANTS SELON L'ÉTAT CIVIL, LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE LA FAMILLE ET DU DÉCLARANT

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

## NOT MARRIED — NON MARIÉS

	WITH THREE OR MORE CHILDREN AVEC TROIS ENFANTS OU PLUS				TOTAL			
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
Family famille		\$	\$	\$		\$	\$	\$
Under moins de								
2,000 to-à \$ 2,000.....	33,038	31,705	32,156	40,723	221,659	122,697	125,675	135,031
2,000 to-à 3,000.....	5,597	13,151	13,938	7,896	25,477	60,207	63,627	17,827
3,000 to-à 4,000.....	2,786	9,437	9,643	3,616	22,073	74,375	77,462	13,437
4,000 to-à 5,000.....	1,682	7,274	7,580	2,096	20,878	89,894	94,108	11,618
5,000 to-à 6,000.....	2,160	11,310	11,871	2,584	19,282	99,103	105,709	10,893
6,000 to-à 7,000.....	2,538	15,679	16,574	3,087	20,545	124,341	133,528	11,705
7,000 to-à 8,000.....	2,329	13,975	17,400	2,905	18,900	131,715	141,743	11,107
8,000 to-à 9,000.....	1,928	13,915	16,492	2,524	20,573	157,313	174,588	11,507
9,000 to-à 10,000.....	2,437	16,958	23,221	2,894	21,481	181,868	204,087	12,210
10,000 to-à 11,000.....	1,584	13,422	16,698	1,909	20,874	193,470	219,432	11,272
11,000 to-à 12,000.....	2,552	22,026	29,368	3,160	22,150	225,541	254,250	12,579
12,000 to-à 13,000.....	2,104	17,144	26,320	2,659	20,311	208,166	253,918	11,661
13,000 to-à 14,000.....	1,933	19,088	25,965	2,334	19,605	223,407	264,530	10,913
14,000 to-à 15,000.....	2,281	19,969	33,109	2,757	21,827	250,706	316,556	12,132
15,000 to-à 16,000.....	1,806	15,396	27,779	2,185	21,255	268,996	329,403	11,922
16,000 to-à 17,000.....	1,811	16,368	29,846	2,122	22,467	298,704	371,448	12,586
17,000 to-à 18,000.....	1,693	14,473	29,455	1,932	19,588	264,347	342,599	10,867
18,000 to-à 19,000.....	2,291	32,416	42,332	2,877	19,144	277,796	353,703	11,072
19,000 to-à 20,000.....	2,089	23,974	40,690	2,560	16,912	241,219	329,623	10,165
20,000 to-à 21,000.....	2,756	34,100	56,483	3,196	17,299	260,657	354,996	10,704
21,000 to-à 22,000.....	1,480	23,715	31,797	1,668	16,420	267,203	352,896	9,342
22,000 to-à 23,000.....	2,062	24,789	46,232	2,514	15,401	242,949	346,232	9,371
23,000 to-à 24,000.....	1,499	19,446	35,228	1,735	13,824	211,099	324,626	7,935
24,000 to-à 25,000.....	2,156	21,029	52,984	2,639	14,680	225,910	360,218	9,218
25,000 to-à 26,000.....	1,886	22,508	47,978	2,144	13,967	218,954	356,309	8,405
Under moins de								
26,000 to-à 28,000.....	86,478	473,266	721,140	106,715	686,592	4,920,636	6,251,269	405,481
28,000 to-à 30,000.....	2,934	25,233	79,017	3,448	23,605	376,809	636,820	13,343
30,000 to-à 32,000.....	3,496	37,637	101,813	3,845	20,655	318,485	599,209	10,911
32,000 to-à 34,000.....	2,642	28,967	82,063	2,471	18,183	262,749	563,418	7,149
34,000 to-à 36,000.....	2,270	26,194	74,519	1,942	13,600	216,641	446,631	4,641
36,000 to-à 38,000.....	2,752	22,933	96,331	2,047	10,378	120,006	362,580	4,371
38,000 to-à 40,000.....	2,329	19,299	86,573	1,449	7,945	99,281	293,969	2,592
40,000 to-à 42,000.....	1,779	15,146	69,376	1,015	6,084	71,582	236,547	1,483
42,000 to-à 44,000.....	1,574	10,945	64,638	712	3,616	34,466	147,443	760
44,000 to-à 46,000.....	2,390	19,160	104,576	735	2,390	19,160	104,576	735
46,000 to-à 50,000.....	1,490	22,081	70,491	406	1,490	22,081	70,491	406
50,000 and over-et plus.....	438	3,596	23,715	140	438	3,596	23,715	140
TOTAL.....	110,572	704,458	1,574,252	124,925	794,976	6,465,493	9,736,669	452,010
Filer déclarant								
Under moins de								
2,000 to-à \$ 2,000.....	54,686	36,665	594,110	62,716	308,045	147,373	2,067,239	187,806
2,000 to-à 5,000.....	15,039	48,464	168,685	18,403	89,222	305,726	762,759	54,735
5,000 to-à 10,000.....	14,134	103,125	200,326	16,052	120,208	894,089	1,386,830	66,627
10,000 to-à 15,000.....	9,168	113,886	157,208	10,149	100,229	1,242,265	1,499,092	52,565
15,000 to-à 20,000.....	7,154	124,951	165,089	7,460	80,748	1,395,261	1,512,206	42,556
20,000 to-à 26,000.....	6,090	136,755	146,524	6,620	58,847	1,336,350	1,358,331	33,004
Under moins de								
\$26,000 to-à 30,000.....	106,271	563,846	1,431,941	121,399	757,299	5,321,065	8,586,457	437,292
30,000 to-à 35,000.....	1,767	49,675	51,373	1,838	20,802	579,237	583,916	9,674
35,000 to-à 40,000.....	1,446	46,502	46,503	1,212	12,704	406,450	407,268	3,976
40,000 to-à 45,000.....	640	23,756	23,757	402	3,488	128,508	128,794	990
45,000 to-à 50,000.....	122	5,074	5,074	41	357	14,629	14,629	45
50,000 to-à 50,000.....	303	14,199	14,199	24	303	14,199	14,199	24
50,000 and over-et plus.....	23	1,405	1,405	8	23	1,405	1,405	8
TOTAL.....	110,572	704,458	1,574,252	124,925	794,976	6,465,493	9,736,669	452,010

TABLE 17 (CONTINUED)

**CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN, FAMILY AND FILER NET INCOME CLASS**

1984 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED — <i>MARIÉES</i>									
		WITH ONE CHILD <i>AVEC UN ENFANT</i>				WITH TWO CHILDREN <i>AVEC DEUX ENFANTS</i>			
		Number <i>Nombre</i>	Total Filer Net Income <i>Total du revenu net du déclarant</i>	Total Family Net Income <i>Total du revenu net de la famille</i>	Total Credit <i>Total du crédit</i>	Number <i>Nombre</i>	Total Filer Net Income <i>Total du revenu net du déclarant</i>	Total Family Net Income <i>Total du revenu net de la famille</i>	Total Credit <i>Total du crédit</i>
Family <i>Famille</i>			\$	\$	\$		\$	\$	\$
Under <i>Moins de</i>									
\$ 2,000 to-à	\$ 2,000.....	22,339	824	5,810	8,198	21,631	2,663	3,417	15,877
2,000 to-à	3,000.....	3,243	2,772	7,986	1,190	3,373	3,310	8,396	2,476
3,000 to-à	4,000.....	4,080	4,826	14,460	1,497	3,528	4,628	12,535	2,590
4,000 to-à	5,000.....	5,196	5,677	23,193	1,907	3,730	4,746	16,727	2,738
5,000 to-à	6,000.....	5,369	7,386	29,713	1,970	4,282	7,201	23,505	3,143
6,000 to-à	7,000.....	6,110	14,619	39,796	2,242	5,299	8,931	34,417	3,889
7,000 to-à	8,000.....	7,755	12,302	57,982	2,846	5,166	11,549	38,785	3,792
8,000 to-à	9,000.....	7,502	12,528	64,043	2,753	6,330	12,130	53,661	4,646
9,000 to-à	10,000.....	8,070	22,493	76,797	2,962	8,946	17,447	85,066	6,566
10,000 to-à	11,000.....	11,602	30,088	121,845	4,258	10,549	25,443	110,773	7,743
11,000 to-à	12,000.....	14,105	37,164	162,172	5,177	12,069	28,289	138,055	8,859
12,000 to-à	13,000.....	15,359	53,130	192,311	5,637	14,824	40,013	185,435	10,881
13,000 to-à	14,000.....	15,208	53,574	205,515	5,581	15,765	55,534	212,733	11,572
14,000 to-à	15,000.....	16,834	61,242	243,779	6,178	15,412	57,993	222,823	11,312
15,000 to-à	16,000.....	15,443	61,909	239,256	5,668	17,001	62,943	262,903	12,479
16,000 to-à	17,000.....	17,867	77,212	294,992	6,553	18,134	66,010	299,071	13,310
17,000 to-à	18,000.....	18,969	86,855	331,916	6,962	17,575	62,921	307,601	12,899
18,000 to-à	19,000.....	17,070	82,813	315,608	6,265	20,441	90,217	378,667	15,003
19,000 to-à	20,000.....	19,888	99,855	387,822	7,299	19,686	83,434	384,136	14,449
20,000 to-à	21,000.....	21,363	114,007	438,300	7,839	23,546	110,535	482,650	17,282
21,000 to-à	22,000.....	20,193	109,908	435,033	7,411	23,045	91,664	495,578	16,914
22,000 to-à	23,000.....	22,181	115,836	499,533	8,140	25,813	98,251	580,912	18,946
23,000 to-à	24,000.....	21,681	122,771	510,009	7,957	26,880	131,407	631,544	19,729
24,000 to-à	25,000.....	23,522	147,083	576,811	8,630	27,774	130,937	681,103	20,381
25,000 to-à	26,000.....	25,329	137,700	646,031	9,286	30,052	131,937	767,167	22,047
Under <i>Moins de</i>	26,000.....	366,278	1,472,922	5,920,715	134,405	380,851	1,334,807	6,417,658	279,522
26,000 to-à	28,000.....	47,375	321,819	1,277,402	15,788	57,617	307,796	1,554,973	40,293
28,000 to-à	30,000.....	45,730	319,927	1,326,337	10,662	55,986	320,608	1,624,307	33,552
30,000 to-à	32,000.....	44,278	324,088	1,369,630	6,049	56,338	330,657	1,746,061	28,206
32,000 to-à	34,000.....	33,464	278,160	1,098,871	1,393	57,790	368,313	1,905,593	23,200
34,000 to-à	36,000.....					53,010	369,844	1,853,818	15,978
36,000 to-à	38,000.....					48,262	364,071	1,781,991	9,849
38,000 to-à	40,000.....					43,286	354,058	1,686,106	4,450
40,000 to-à	42,000.....					17,446	169,598	705,878	483
42,000 to-à	46,000.....					62	145	2,629	1
46,000 to-à	50,000.....								
50,000 and over-et plus.....									
TOTAL.....		537,125	2,716,916	10,992,954	168,297	770,648	3,919,896	19,279,015	435,535
Filer <i>Déclarant</i>									
Under <i>Moins de</i>									
\$ 2,000 to-à	\$ 2,000.....	243,817	68,647	4,337,934	80,309	369,113	93,796	8,364,506	223,537
2,000 to-à	5,000.....	73,087	252,887	1,431,942	23,708	95,401	328,664	2,284,939	56,097
5,000 to-à	10,000.....	114,083	830,667	2,513,656	35,465	148,716	1,092,130	3,842,899	84,938
10,000 to-à	15,000.....	67,960	831,406	1,698,769	18,960	92,276	1,135,726	2,724,721	43,846
15,000 to-à	20,000.....	26,027	443,266	667,445	7,032	42,975	733,216	1,340,313	18,241
20,000 to-à	26,000.....	9,221	205,066	254,873	2,308	16,751	375,560	537,947	6,956
Under <i>Moins de</i>	\$26,000.....	534,195	2,631,938	10,904,619	167,782	765,232	3,759,091	19,095,325	433,615
26,000 to-à	30,000.....	1,931	53,125	56,173	442	3,679	102,378	121,694	1,458
30,000 to-à	35,000.....	999	31,853	32,162	74	1,238	39,700	43,107	383
35,000 to-à	40,000.....					441	16,366	16,529	78
40,000 to-à	45,000.....					58	2,361	2,361	1
45,000 to-à	50,000.....								
50,000 and over-et plus.....									
TOTAL.....		537,125	2,716,916	10,992,954	168,297	770,648	3,919,896	19,279,015	435,535

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de tableau et de tous les postes qui le composent.



# CRÉDIT D'IMPÔT POUR ENFANTS SELON L'ÉTAT CIVIL, LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE LA FAMILLE ET DU DÉCLARANT

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

## MARRIED — MARIÉS

		WITH THREE CHILDREN AVEC TROIS ENFANTS				WITH FOUR CHILDREN AVEC QUATRE ENFANTS			
		Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
Family Famille		\$	\$	\$		\$	\$	\$	
Under Moins de									
\$ 2,000 to-à	\$ 2,000.....	11,007	1,578	4,133	12,118	3,361	565 -	13 -	4,934
\$ 2,000 to-à	3,000.....	1,762	2,236	4,284	1,940	1,384	1,518	3,467	2,032
\$ 3,000 to-à	4,000.....	2,394	2,422	8,315	2,636	834	1,381	2,982	1,224
\$ 4,000 to-à	5,000.....	1,786	3,101	8,034	1,966	508	668	2,282	746
\$ 5,000 to-à	6,000.....	1,798	2,553	9,907	1,980	958	1,112	5,300	1,406
\$ 6,000 to-à	7,000.....	2,730	4,847	18,053	3,006	1,241	2,279	8,047	1,822
\$ 7,000 to-à	8,000.....	3,035	5,899	22,623	3,341	894	808	6,689	1,312
\$ 8,000 to-à	9,000.....	3,618	7,615	30,827	3,983	817	1,600	6,929	1,199
\$ 9,000 to-à	10,000.....	4,035	6,406	38,469	4,442	1,607	3,694	15,408	2,359
\$ 10,000 to-à	11,000.....	4,081	10,781	42,977	4,493	1,350	2,349	14,140	1,982
\$ 11,000 to-à	12,000.....	4,969	10,299	57,258	5,471	1,734	2,280	19,993	2,546
\$ 12,000 to-à	13,000.....	6,431	17,485	80,569	7,081	1,630	3,277	20,355	2,393
\$ 13,000 to-à	14,000.....	6,051	14,762	81,936	6,662	2,219	4,764	30,094	3,257
\$ 14,000 to-à	15,000.....	7,650	26,264	111,174	8,423	2,520	8,277	36,551	3,699
\$ 15,000 to-à	16,000.....	6,212	20,365	96,333	6,839	2,469	6,341	38,183	3,624
\$ 16,000 to-à	17,000.....	6,962	24,033	114,802	7,664	1,822	3,801	29,998	2,675
\$ 17,000 to-à	18,000.....	8,004	26,669	139,770	8,812	2,365	7,312	41,354	3,472
\$ 18,000 to-à	19,000.....	8,315	30,810	153,883	9,155	2,088	8,199	38,715	3,065
\$ 19,000 to-à	20,000.....	7,712	38,453	150,167	8,490	2,344	5,230	45,511	3,441
\$ 20,000 to-à	21,000.....	8,064	28,772	165,504	8,877	1,957	7,493	40,129	2,873
\$ 21,000 to-à	22,000.....	9,261	33,549	199,221	10,196	2,672	10,840	57,421	3,922
\$ 22,000 to-à	23,000.....	8,711	31,607	196,162	9,590	2,180	8,573	49,097	3,200
\$ 23,000 to-à	24,000.....	10,007	38,608	235,201	11,018	2,970	11,613	69,627	4,360
\$ 24,000 to-à	25,000.....	11,486	41,867	281,417	12,645	2,269	10,555	55,798	3,331
\$ 25,000 to-à	26,000.....	10,564	49,736	269,733	11,630	2,325	11,285	59,042	3,413
Under Moins de	26,000.....	156,645	480,717	2,520,752	172,460	46,518	124,684	697,100	68,288
26,000 to-à	28,000.....	19,214	92,108	518,344	20,499	4,567	16,160	123,273	6,540
28,000 to-à	30,000.....	19,623	88,633	568,620	19,000	5,106	22,259	148,604	6,779
30,000 to-à	32,000.....	20,859	89,201	646,208	18,098	4,070	15,697	125,749	5,046
32,000 to-à	34,000.....	19,912	106,195	656,049	15,325	3,679	15,699	121,402	4,173
34,000 to-à	36,000.....	16,539	88,257	578,598	11,052	3,373	18,573	118,105	3,485
36,000 to-à	38,000.....	16,818	106,703	620,877	9,603	3,301	13,383	121,807	3,096
38,000 to-à	40,000.....	13,925	85,001	542,034	6,557	2,422	13,612	94,585	2,015
40,000 to-à	42,000.....	14,489	96,723	593,578	5,335	2,198	12,930	90,467	1,592
42,000 to-à	46,000.....	18,854	147,228	827,312	4,213	5,055	35,132	222,008	2,975
46,000 to-à	50,000.....	9,848	89,377	463,923	611	2,600	25,381	123,701	1,055
50,000 and over-et plus.....						2,267	19,111	119,443	340
TOTAL.....		326,726	1,470,144	8,536,294	282,754	85,156	332,620	2,106,246	105,384
Filer Déclarant									
Under Moins de									
\$ 2,000 to-à	\$ 2,000.....	174,903	44,599	4,167,287	159,860	49,661	11,001	1,111,617	63,753
\$ 2,000 to-à	5,000.....	40,330	139,915	1,009,353	36,045	9,765	33,026	231,790	12,418
\$ 5,000 to-à	10,000.....	54,286	396,764	1,467,784	47,515	13,521	98,212	350,611	16,820
\$ 10,000 to-à	15,000.....	33,354	411,203	1,070,778	23,934	6,957	84,814	222,259	7,519
\$ 15,000 to-à	20,000.....	15,258	259,420	516,478	10,094	3,422	58,335	113,247	3,629
\$ 20,000 to-à	26,000.....	5,575	125,086	192,821	3,595	1,122	25,805	46,379	791
Under Moins de	\$ 26,000.....	323,706	1,376,987	8,424,499	281,043	84,448	311,192	2,075,902	104,930
26,000 to-à	30,000.....	1,652	45,571	59,778	1,004	454	12,494	18,542	337
30,000 to-à	35,000.....	794	25,596	29,002	469	187	6,107	8,612	90
35,000 to-à	40,000.....	350	12,734	13,460	173	10	362	440	6
40,000 to-à	45,000.....	224	9,257	9,556	64	33	1,352	1,637	10
45,000 to-à	50,000.....					24	1,113	1,113	11
50,000 and over-et plus.....									
TOTAL.....		326,726	1,470,144	8,536,294	282,754	85,156	332,620	2,106,246	105,384

TABLE 17 (CONTINUED)

CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN, FAMILY AND  
FILER NET INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED — MARIÉS									
		WITH FIVE OR MORE CHILDREN AVEC CINQ ENFANTS OU PLUS				TOTAL			
		Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
Family Famille			\$	\$	\$		\$	\$	\$
Under Moins de									
\$ 2,000 to-à 3,000.....		2,769	987	1,325	5,611	61,107	1,489 -	14,672	46,738
3,000 to-à 4,000.....		1,146	1,923	2,659	2,524	10,908	11,759	26,792	10,161
4,000 to-à 5,000.....		513	802	1,761	983	11,349	14,060	40,054	8,930
5,000 to-à 6,000.....		271	645	1,181	523	11,491	14,837	51,416	7,879
6,000 to-à 7,000.....		207	96	1,102	471	12,614	18,348	69,526	8,970
7,000 to-à 8,000.....		601	247	3,819	1,307	15,981	30,924	104,131	12,266
8,000 to-à 9,000.....		193	52	1,463	361	17,043	30,610	127,541	11,653
9,000 to-à 10,000.....		618	1,602	5,191	1,233	18,885	35,475	160,651	13,816
10,000 to-à 11,000.....		437	366	4,181	871	23,095	50,405	219,921	17,200
11,000 to-à 12,000.....		582	1,247	6,038	1,335	28,164	69,908	295,773	19,811
12,000 to-à 13,000.....		535	658	6,201	1,073	33,412	78,691	383,679	23,125
13,000 to-à 14,000.....		657	1,496	8,242	1,343	38,901	115,400	486,911	27,334
14,000 to-à 15,000.....		814	1,769	10,930	1,644	40,057	130,404	541,207	28,717
15,000 to-à 16,000.....		695	1,095	10,075	1,417	43,111	154,871	624,403	31,029
16,000 to-à 17,000.....		885	1,024	13,637	1,748	42,010	152,582	650,313	30,358
17,000 to-à 18,000.....		656	1,827	10,796	1,265	45,441	172,882	749,660	31,467
18,000 to-à 19,000.....		673	1,815	11,783	1,313	47,586	185,572	832,425	33,458
19,000 to-à 20,000.....		495	204	9,232	1,023	48,409	212,243	896,104	34,511
20,000 to-à 21,000.....		799	2,563	15,552	1,548	50,429	229,534	983,189	35,227
21,000 to-à 22,000.....		541	3,277	11,063	1,084	55,471	264,084	1,137,646	37,955
22,000 to-à 23,000.....		750	3,463	16,145	1,811	55,921	249,424	1,203,397	40,254
23,000 to-à 24,000.....		231	138	5,130	486	59,116	254,405	1,330,834	40,362
24,000 to-à 25,000.....		480	1,701	11,194	973	62,018	306,099	1,457,574	44,036
25,000 to-à 26,000.....		882	5,043	21,629	1,811	65,933	335,483	1,616,759	46,798
Under Moins de		690	943	17,701	1,405	68,960	331,601	1,759,674	47,781
26,000 to-à 28,000.....		17,120	34,982	208,028	35,164	967,412	3,448,113	15,764,254	689,839
28,000 to-à 30,000.....		527	1,886	14,190	974	129,300	739,769	3,488,183	84,095
30,000 to-à 32,000.....		1,512	6,204	44,039	2,747	127,957	757,631	3,711,908	72,741
32,000 to-à 34,000.....		1,159	2,517	35,708	2,294	126,704	762,160	3,923,356	59,693
34,000 to-à 36,000.....		1,294	3,996	42,584	2,101	116,139	772,363	3,824,499	46,193
36,000 to-à 38,000.....		1,330	5,449	46,533	2,060	74,252	482,123	2,597,054	32,576
38,000 to-à 40,000.....		978	6,956	36,270	1,389	69,359	491,112	2,560,946	23,938
40,000 to-à 42,000.....		604	2,612	23,576	790	60,237	455,283	2,346,301	13,811
42,000 to-à 44,000.....		870	4,598	35,476	1,168	35,003	283,850	1,425,400	8,578
44,000 to-à 46,000.....		557	1,882	24,488	532	24,528	184,387	1,076,437	7,720
46,000 to-à 48,000.....		720	5,984	34,537	576	13,168	120,742	622,161	2,242
48,000 to-à 50,000.....		1,014	14,618	57,393	531	3,281	33,728	176,836	871
50,000 and over-et plus.....									
TOTAL.....		27,685	91,684	602,824	50,327	1,747,340	8,531,260	41,517,333	1,042,297
Filer Déclarant									
Under									
Moins de \$ 2,000.....									
\$ 2,000 to-à 5,000.....									
5,000 to-à 10,000.....									
10,000 to-à 15,000.....									
15,000 to-à 20,000.....									
20,000 to-à 26,000.....									
Under Moins de									
\$26,000.....		27,379	82,558	586,771	50,135	1,734,960	8,161,767	41,087,117	1,037,505
26,000 to-à 30,000.....		118	3,232	6,535	65	7,834	216,799	262,721	3,307
30,000 to-à 35,000.....		187	5,856	9,468	126	3,405	109,112	122,350	1,143
35,000 to-à 40,000.....						802	29,500	30,478	257
40,000 to-à 45,000.....						315	12,970	13,554	75
45,000 to-à 50,000.....						24	1,113	1,113	11
50,000 and over-et plus.....									
TOTAL.....		27,685	91,684	602,824	50,327	1,747,340	8,531,260	41,517,333	1,042,297

Note: See page 43 and following for a description of this table  
and of all items of data.Remarque: On trouvera aux pages 43 et suivantes une explication de ce  
tableau et de tous les postes qui le composent.





TABLE 18

## CHILD TAX CREDIT BY PROVINCE, FAMILY AND FILER NET INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND TERRE-NEUVE				PRINCE EDWARD ISLAND ÎLE-DU-PRINCE-ÉDOUARD			
	Number <i>Nombre</i>	Total Filer Net Income <i>Total du revenu net du déclarant</i>	Total Family Net Income <i>Total du revenu net de la famille</i>	Total Credit <i>Total du crédit</i>	Number <i>Nombre</i>	Total Filer Net Income <i>Total du revenu net du déclarant</i>	Total Family Net Income <i>Total du revenu net de la famille</i>	Total Credit <i>Total d crédit</i>
<b>Family</b> <i>Famille</i>		\$	\$	\$		\$	\$	\$
Under <i>Moins de</i>								
\$ 2,000 to-à 3,000.....	5,456	2,286	2,587	3,590	768	431	454	562
3,000 to-à 4,000.....	1,235	1,874	2,906	799	77	215	215	43
4,000 to-à 5,000.....	1,049	2,046	3,765	578	324	588	1,146	235
5,000 to-à 6,000.....	1,571	4,819	7,067	872	217	656	935	123
6,000 to-à 7,000.....	1,341	5,197	7,449	668	450	1,898	2,526	255
7,000 to-à 8,000.....	2,206	8,005	14,490	1,432	253	1,617	1,628	194
8,000 to-à 9,000.....	1,329	2,757	9,876	817	343	1,798	2,593	283
9,000 to-à 10,000.....	2,175	6,409	18,684	1,623	344	1,754	2,933	281
10,000 to-à 11,000.....	1,941	7,855	18,342	1,505	316	1,721	3,035	184
11,000 to-à 12,000.....	2,215	6,697	23,116	1,551	408	1,670	4,228	335
12,000 to-à 13,000.....	2,725	9,379	31,102	1,821	390	2,074	4,461	264
13,000 to-à 14,000.....	2,669	8,998	33,315	1,915	369	2,255	4,623	282
14,000 to-à 15,000.....	2,302	9,493	31,079	1,783	317	1,271	4,300	280
15,000 to-à 16,000.....	2,544	10,934	36,754	1,742	726	3,397	10,437	498
16,000 to-à 17,000.....	2,061	6,824	31,742	1,660	501	3,629	7,732	417
17,000 to-à 18,000.....	2,454	9,525	40,551	1,671	825	4,336	13,586	635
18,000 to-à 19,000.....	2,885	10,452	50,495	2,337	585	3,407	10,331	358
19,000 to-à 20,000.....	2,415	9,219	44,505	1,935	668	4,574	12,418	530
20,000 to-à 21,000.....	2,611	10,245	50,989	1,698	640	3,500	12,437	510
21,000 to-à 22,000.....	2,181	9,925	44,828	1,567	728	5,366	14,963	537
22,000 to-à 23,000.....	2,395	14,196	51,274	1,787	557	3,446	12,048	395
23,000 to-à 24,000.....	2,120	10,580	47,858	1,592	510	3,653	11,496	435
24,000 to-à 25,000.....	2,631	13,344	61,648	1,842	575	4,585	13,503	361
25,000 to-à 26,000.....	2,472	14,769	60,661	2,118	566	5,839	13,878	425
26,000 to-à 27,000.....	2,133	14,833	54,284	1,576	491	3,679	12,514	306
Under <i>Moins de</i>								
26,000 to-à 28,000.....	57,116	210,660	779,367	40,475	11,948	67,360	178,421	8,725
28,000 to-à 30,000.....	3,563	26,048	95,757	2,391	906	6,385	24,474	564
30,000 to-à 32,000.....	3,668	18,504	106,528	2,546	825	7,429	23,971	529
32,000 to-à 34,000.....	3,738	29,269	115,490	1,577	715	5,838	22,071	433
34,000 to-à 36,000.....	3,192	21,178	104,454	1,472	588	5,297	19,424	216
36,000 to-à 38,000.....	1,380	9,451	48,066	768	330	2,306	11,567	161
38,000 to-à 40,000.....	1,558	13,772	57,371	551	319	3,123	11,726	134
40,000 to-à 42,000.....	1,481	9,466	57,737	460	275	3,172	10,679	86
42,000 to-à 44,000.....	361	2,840	14,607	11	174	2,346	7,122	52
44,000 to-à 46,000.....	848	5,564	37,519	244	166	1,139	7,298	38
46,000 to-à 48,000.....	261	2,739	12,698	67	74	1,213	3,540	42
48,000 to-à 50,000.....	125	1,501	6,960	92	73	48	3,919	22
TOTAL.....	77,291	350,990	1,436,556	50,657	16,393	105,657	324,211	11,000
<b>Filer</b> <i>Déclarant</i>								
Under <i>Moins de</i>								
\$ 2,000 to-à 5,000.....	36,963	6,895	611,548	25,978	5,030	2,001	87,427	4,060
5,000 to-à 10,000.....	12,110	44,301	200,584	7,837	2,690	9,342	47,202	1,768
10,000 to-à 15,000.....	16,829	118,654	325,021	11,107	4,562	32,638	84,259	3,021
15,000 to-à 20,000.....	6,911	86,110	172,098	3,598	2,585	31,490	64,477	1,342
20,000 to-à 26,000.....	2,172	36,504	56,744	1,234	905	15,379	22,504	505
26,000 to-à 32,000.....	1,468	33,580	43,691	514	471	10,552	13,287	245
Under <i>Moins de</i>								
\$26,000 to-à 30,000.....	76,453	326,044	1,409,686	50,268	16,243	101,402	319,157	10,941
30,000 to-à 35,000.....	610	16,995	18,869	276	132	3,653	4,447	51
35,000 to-à 40,000.....	152	5,031	5,034	98	13	417	422	6
40,000 to-à 45,000.....	66	2,496	2,496	11				
45,000 to-à 50,000.....								
50,000 and over- <i>et plus</i> .....								
TOTAL.....	77,291	350,990	1,436,556	50,657	16,393	105,657	324,211	11,000

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de tableau et de tous les postes qui le composent.



TABLEAU 18

# CRÉDIT D'IMPÔT POUR ENFANTS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE LA FAMILLE ET DU DÉCLARANT

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	NOVA SCOTIA NOUVELLE-ÉCOSSE				NEW BRUNSWICK NOUVEAU-BRUNSWICK			
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
Family famille		\$	\$	\$		\$	\$	\$
Under moins de								
2,000 to-à 3,000	7,440	3,824	4,071	4,516	11,715	3,983	4,353	8,363
3,000 to-à 4,000	1,037	1,898	2,480	649	1,165	2,189	2,800	764
4,000 to-à 5,000	1,239	2,935	4,346	868	1,795	4,654	6,290	1,088
5,000 to-à 6,000	1,194	3,652	5,282	866	1,124	3,998	5,053	626
6,000 to-à 7,000	1,547	5,537	8,517	925	715	2,050	3,925	426
7,000 to-à 8,000	1,153	3,940	7,335	753	1,019	3,469	6,770	700
8,000 to-à 9,000	1,357	4,963	10,282	742	1,503	7,051	11,162	812
9,000 to-à 10,000	1,818	9,548	15,534	969	1,733	9,308	14,443	1,064
10,000 to-à 11,000	2,572	11,701	24,380	1,514	1,441	7,578	13,690	980
11,000 to-à 12,000	2,300	11,204	24,265	1,512	1,876	7,178	19,733	1,042
12,000 to-à 13,000	2,216	10,136	25,506	1,398	2,428	6,584	27,821	1,777
13,000 to-à 14,000	2,503	13,096	31,625	1,508	2,605	10,340	32,582	1,530
14,000 to-à 15,000	3,048	14,927	40,992	2,065	2,274	9,237	30,537	1,726
15,000 to-à 16,000	2,856	14,774	41,454	1,649	2,996	15,023	43,530	2,161
16,000 to-à 17,000	3,113	16,336	48,120	2,071	2,802	11,076	43,196	2,022
17,000 to-à 18,000	2,968	13,958	49,000	2,090	2,680	13,465	44,082	1,710
18,000 to-à 19,000	2,381	10,870	41,758	1,557	3,456	17,355	60,320	2,490
19,000 to-à 20,000	2,565	10,397	47,456	1,714	3,167	13,054	58,535	2,293
20,000 to-à 21,000	2,945	11,743	57,640	2,040	3,623	19,278	70,577	2,245
21,000 to-à 22,000	3,006	14,346	61,716	2,076	3,813	21,454	78,482	2,758
22,000 to-à 23,000	2,985	17,569	64,141	1,934	3,039	16,163	65,324	2,114
23,000 to-à 24,000	4,500	17,465	101,205	2,970	3,098	11,692	69,649	2,205
24,000 to-à 25,000	2,689	16,637	63,166	1,872	3,095	13,674	72,583	2,324
25,000 to-à 26,000	3,036	17,472	74,567	2,395	2,363	15,902	58,072	1,641
26,000 to-à 27,000	3,205	14,865	81,868	2,182	2,120	13,604	53,967	1,458
Under moins de								
26,000 to-à 28,000	65,673	273,790	936,705	42,835	67,645	259,359	897,476	46,319
28,000 to-à 30,000	6,379	37,744	171,872	4,079	4,545	29,663	122,452	2,928
30,000 to-à 32,000	6,525	51,598	189,013	3,741	4,827	29,919	140,140	2,799
32,000 to-à 34,000	5,555	37,277	171,923	2,374	4,293	31,397	132,656	2,077
34,000 to-à 36,000	5,038	30,482	165,888	1,916	3,527	22,905	116,217	1,517
36,000 to-à 38,000	1,794	13,192	62,814	790	2,868	20,980	100,321	1,220
38,000 to-à 40,000	2,079	19,433	76,796	664	1,767	16,771	65,296	588
40,000 to-à 42,000	2,167	20,481	84,027	483	1,137	8,643	44,262	210
42,000 to-à 44,000	1,168	11,707	47,462	348	880	11,018	35,694	197
44,000 to-à 46,000	995	9,939	43,673	275	533	3,717	23,386	119
46,000 to-à 48,000	698	8,446	33,104	134	445	2,845	21,185	65
48,000 to-à 50,000	292	1,506	15,823	91	62		3,241	11
50,000 and over-et plus								
TOTAL	98,363	515,594	1,999,100	57,731	92,529	437,218	1,702,327	58,051
Filer Déclarant								
Under moins de								
2,000 to-à 5,000	47,776	12,710	864,172	30,594	46,169	12,291	719,728	31,496
5,000 to-à 10,000	11,976	40,212	222,889	7,506	11,573	40,709	192,539	6,999
10,000 to-à 15,000	17,466	128,408	365,379	9,785	19,649	143,407	405,666	12,317
15,000 to-à 20,000	11,861	145,249	288,822	5,603	8,474	103,002	202,504	4,032
20,000 to-à 26,000	5,484	92,402	146,459	2,486	3,911	67,889	97,311	2,067
26,000 to-à 30,000	2,659	60,702	74,650	1,307	1,655	37,238	48,272	704
Under moins de								
\$26,000 to-à \$30,000	97,222	479,683	1,962,371	57,282	91,431	404,535	1,666,020	57,614
\$30,000 to-à \$35,000	508	13,988	14,328	236	519	14,327	15,703	233
\$35,000 to-à \$40,000	407	12,847	13,221	142	516	16,140	18,388	185
\$40,000 to-à \$45,000	80	2,944	3,049	34	63	2,216	2,216	18
\$45,000 to-à \$50,000	116	4,720	4,720	23				
\$50,000 to-à \$55,000	26	1,209	1,209	12				
\$55,000 and over-et plus								
TOTAL	98,363	515,594	1,999,100	57,731	92,529	437,218	1,702,327	58,051

TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE, FAMILY AND FILER NET INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

		QUEBEC QUÉBEC				ONTARIO			
		Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
Family Famille			\$	\$	\$		\$	\$	\$
Under Moins de	\$ 2,000.....	88,007	30,890	36,396	51,130	87,156	43,685	50,584	55,042
\$ 2,000 to-à	3,000.....	9,965	19,380	24,843	7,075	12,033	25,104	29,816	8,936
	3,000 to-à	7,641	20,292	26,816	5,246	12,066	33,906	42,199	7,871
	4,000 to-à	8,075	26,287	36,155	4,321	10,537	36,417	47,470	6,435
	5,000 to-à	7,572	26,158	41,730	4,569	10,660	41,759	58,401	6,374
	6,000 to-à	9,130	40,241	59,296	5,765	11,698	48,437	76,272	7,909
	7,000 to-à	9,791	45,671	73,667	5,669	11,443	53,047	85,706	7,295
	8,000 to-à	10,900	54,548	92,163	6,629	11,375	55,002	96,853	6,920
	9,000 to-à	13,489	66,912	128,376	8,489	12,230	66,796	116,722	8,207
	10,000 to-à	12,675	67,588	133,625	7,523	15,032	86,844	157,523	9,548
	11,000 to-à	14,071	77,776	161,528	8,718	16,308	97,214	187,410	10,574
	12,000 to-à	16,092	78,275	201,241	10,023	18,433	112,362	230,405	12,656
	13,000 to-à	16,246	94,728	219,287	10,028	16,794	112,358	227,046	10,895
	14,000 to-à	17,561	90,253	254,569	11,369	20,514	157,379	296,801	12,925
	15,000 to-à	17,242	106,129	267,436	10,905	20,906	158,739	324,048	13,157
	16,000 to-à	19,388	123,358	320,125	11,533	22,205	183,040	366,798	14,229
	17,000 to-à	18,694	98,861	326,948	12,550	20,117	164,280	351,821	12,594
	18,000 to-à	21,214	140,615	392,467	13,766	19,595	161,157	362,780	13,171
	19,000 to-à	17,920	99,526	349,593	11,784	20,776	166,380	404,786	14,066
	20,000 to-à	22,310	142,212	457,340	14,136	22,565	179,750	462,710	14,884
	21,000 to-à	21,685	130,489	466,434	14,454	23,449	176,789	504,356	15,947
	22,000 to-à	20,654	121,820	465,081	13,637	23,598	177,582	531,483	15,332
	23,000 to-à	21,154	126,552	496,968	14,272	25,488	184,447	599,220	17,100
	24,000 to-à	24,783	158,928	607,779	16,069	25,411	175,742	622,342	17,900
	25,000 to-à	25,068	158,199	639,345	16,266	27,615	191,458	704,982	18,544
Under Moins de	26,000.....	471,327	2,145,688	6,279,207	295,928	518,004	2,889,674	6,938,532	338,513
	26,000 to-à	43,604	308,040	1,176,928	26,137	54,167	409,461	1,461,772	34,591
	28,000 to-à	38,124	266,097	1,106,452	20,185	56,891	425,992	1,649,503	31,495
	30,000 to-à	39,398	274,412	1,220,556	16,854	53,654	397,672	1,661,387	25,028
	32,000 to-à	31,772	252,684	1,045,809	11,978	48,499	386,085	1,596,145	19,099
	34,000 to-à	17,012	115,521	595,646	7,512	34,833	249,315	1,218,088	14,384
	36,000 to-à	19,326	148,060	713,466	6,313	29,975	246,729	1,107,579	9,669
	38,000 to-à	14,486	113,139	564,295	2,971	27,575	216,536	1,074,076	6,173
	40,000 to-à	8,084	65,471	329,439	1,598	16,045	131,696	653,883	3,901
	42,000 to-à	4,578	30,338	200,664	1,315	10,650	94,401	467,243	3,351
	46,000 to-à	2,804	29,520	132,189	323	5,718	53,730	269,806	1,066
	50,000 and over-et plus.....	470	4,537	24,610	104	1,365	10,899	73,311	358
	TOTAL.....	690,985	3,753,506	13,389,259	391,218	857,376	5,512,191	18,171,324	487,627
Filer Déclarant									
Under Moins de	\$ 2,000.....	348,688	94,964	5,888,432	214,959	362,507	134,643	6,708,697	227,865
\$ 2,000 to-à	5,000.....	75,832	261,819	1,344,597	45,286	109,361	373,533	2,123,751	63,730
	5,000 to-à	110,960	821,965	2,331,040	58,655	157,741	1,158,455	3,511,723	86,716
	10,000 to-à	79,627	984,052	1,865,251	37,269	107,623	1,325,359	2,656,458	52,659
	15,000 to-à	40,099	685,703	964,158	18,405	65,106	1,115,420	1,622,736	31,196
	20,000 to-à	23,602	536,632	612,307	11,903	33,622	757,451	877,268	17,208
Under Moins de	\$26,000.....	678,808	3,385,136	13,005,785	386,476	835,960	4,864,862	17,500,635	479,374
	26,000 to-à	6,959	192,942	205,916	3,100	12,546	349,278	367,934	5,795
	30,000 to-à	3,907	124,781	126,463	1,297	6,426	205,213	208,727	1,858
	35,000 to-à	947	34,759	34,970	296	2,044	75,550	76,443	536
	40,000 to-à	201	8,229	8,466	38	265	10,993	11,291	53
	45,000 to-à	163	7,660	7,660	11	135	6,295	6,295	12
	50,000 and over-et plus.....								
	TOTAL.....	690,985	3,753,506	13,389,259	391,218	857,376	5,512,191	18,171,324	487,627

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



TABLEAU 18 (SUITE)

# CRÉDIT D'IMPÔT POUR ENFANTS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE LA FAMILLE ET DU DÉCLARANT

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
Family famille		\$	\$	\$		\$	\$	\$
Under moins de								
2,000 to-à 3,000	13,379	7,918	9,499	9,579	13,880	7,763	8,280	11,199
3,000 to-à 4,000	1,449	2,970	3,520	1,727	1,746	3,225	4,315	1,921
4,000 to-à 5,000	1,574	3,731	5,608	1,060	1,764	4,287	6,287	1,257
5,000 to-à 6,000	1,500	3,712	6,784	1,079	1,767	4,973	7,862	1,214
6,000 to-à 7,000	883	2,966	4,880	740	1,492	5,212	8,274	951
7,000 to-à 8,000	1,752	6,838	11,453	1,156	1,614	7,702	10,463	1,187
8,000 to-à 9,000	1,644	5,766	12,098	1,386	2,050	10,091	15,291	1,473
9,000 to-à 10,000	1,680	8,669	14,480	1,228	1,174	5,431	9,984	807
10,000 to-à 11,000	2,174	13,280	20,643	1,337	2,026	10,104	19,155	1,397
11,000 to-à 12,000	2,314	11,052	24,270	1,597	2,252	10,186	23,587	1,609
12,000 to-à 13,000	2,561	15,917	29,280	1,664	3,300	12,655	37,988	1,942
13,000 to-à 14,000	3,629	22,119	45,598	2,575	3,404	16,762	42,487	2,150
14,000 to-à 15,000	3,314	21,169	44,821	2,442	3,684	15,831	49,748	2,740
15,000 to-à 16,000	3,009	17,675	43,668	2,300	3,149	18,183	45,823	2,267
16,000 to-à 17,000	3,532	20,207	54,612	2,963	2,327	15,147	35,971	1,489
17,000 to-à 18,000	3,191	19,373	52,573	2,345	2,279	13,012	37,614	1,645
18,000 to-à 19,000	2,527	16,843	44,116	1,813	3,656	23,305	63,906	2,684
19,000 to-à 20,000	2,598	18,436	48,167	1,965	2,475	20,300	45,795	1,987
20,000 to-à 21,000	2,994	24,456	58,304	2,188	3,107	22,343	60,294	2,221
21,000 to-à 22,000	2,685	20,714	55,061	2,045	3,241	25,708	66,433	2,566
22,000 to-à 23,000	3,006	22,716	64,869	1,900	2,740	21,129	58,919	2,161
23,000 to-à 24,000	3,622	24,932	81,526	2,586	2,987	17,563	67,138	2,141
24,000 to-à 25,000	4,123	32,178	96,894	3,233	2,137	13,462	50,223	1,720
25,000 to-à 26,000	3,198	23,707	78,694	2,366	2,611	18,868	63,894	2,281
26,000 to-à 27,000	3,601	23,343	91,841	2,473	3,889	21,813	99,228	3,017
Under moins de								
26,000 to-à 28,000	75,939	390,690	1,003,262	55,747	74,751	345,057	938,958	56,025
28,000 to-à 30,000	6,167	43,106	166,495	4,144	6,087	43,483	163,951	4,378
30,000 to-à 32,000	6,400	40,228	185,946	3,792	4,805	32,867	139,876	2,930
32,000 to-à 34,000	6,128	46,168	189,636	3,123	4,024	19,794	125,128	2,132
34,000 to-à 36,000	5,927	46,114	195,605	2,315	4,796	32,218	158,788	1,995
36,000 to-à 38,000	3,741	28,475	130,331	1,792	3,814	25,693	133,038	2,017
38,000 to-à 40,000	3,752	25,145	138,361	1,352	3,086	16,418	114,026	1,116
40,000 to-à 42,000	2,984	27,101	116,346	824	2,555	18,944	99,141	666
42,000 to-à 44,000	1,930	16,821	78,619	708	1,647	16,061	67,175	500
44,000 to-à 46,000	1,003	7,205	44,165	378	1,985	15,184	87,170	722
46,000 to-à 48,000	740	8,189	35,051	170	537	5,009	25,371	172
48,000 to-à 50,000	279	4,773	15,363	51	204	2,174	11,010	18
TOTAL	114,990	684,015	2,299,180	74,396	108,291	572,902	2,063,631	72,672
Under moins de								
26,000 to-à 30,000	113,471	638,070	2,250,434	73,866	107,403	546,145	2,034,843	72,357
30,000 to-à 35,000	812	22,454	24,859	275	480	13,329	14,823	194
35,000 to-à 40,000	641	20,534	20,929	222	378	12,362	12,899	102
40,000 to-à 45,000	47	1,755	1,755	26	29	1,019	1,019	19
45,000 to-à 50,000								
50,000 and over-et plus	19	1,202	1,202	7				
TOTAL	114,990	684,015	2,299,180	74,396	108,291	572,902	2,063,631	72,672

TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE, FAMILY AND FILER NET INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA COLOMBIE-BRITANNIQUE			
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
<b>Family</b> <b>Famille</b>		\$	\$	\$		\$	\$	\$
<b>Under</b> <b>Moins de</b>								
\$ 2,000 to-à 3,000.....	21,417	7,043	8,764	15,932	32,187	12,674	14,623	20,822
3,000 to-à 4,000.....	3,252	6,593	8,210	2,792	4,117	7,909	10,556	3,020
4,000 to-à 5,000.....	1,908	4,292	6,742	1,329	3,611	10,338	12,767	2,489
5,000 to-à 6,000.....	3,436	11,005	15,576	2,174	2,760	8,474	12,521	1,611
6,000 to-à 7,000.....	3,253	10,573	17,837	2,360	3,874	15,561	21,101	2,490
7,000 to-à 8,000.....	3,561	17,665	22,987	2,259	3,840	16,182	25,027	2,336
8,000 to-à 9,000.....	3,157	15,260	23,765	1,932	3,158	15,206	23,575	2,213
9,000 to-à 10,000.....	3,376	16,454	28,755	2,416	4,597	23,945	39,015	3,137
10,000 to-à 11,000.....	4,577	26,701	43,644	3,255	3,619	18,762	34,202	2,432
11,000 to-à 12,000.....	4,740	29,517	49,677	2,863	5,014	30,185	52,932	3,383
12,000 to-à 13,000.....	5,462	34,490	62,856	3,784	5,829	36,423	66,852	3,602
13,000 to-à 14,000.....	5,129	35,575	64,109	3,499	4,240	23,129	53,128	2,778
14,000 to-à 15,000.....	5,869	38,263	79,405	3,985	5,602	35,297	75,671	3,519
15,000 to-à 16,000.....	5,613	36,842	81,398	4,351	5,755	39,714	83,423	3,715
16,000 to-à 17,000.....	5,592	38,383	86,459	4,162	4,963	44,446	76,887	3,189
17,000 to-à 18,000.....	5,415	44,835	89,378	3,562	6,271	44,717	103,586	4,462
18,000 to-à 19,000.....	5,961	43,755	104,229	3,765	6,599	58,706	115,632	3,987
19,000 to-à 20,000.....	5,789	46,198	107,053	3,640	6,844	64,223	126,484	4,408
20,000 to-à 21,000.....	5,401	45,471	105,373	3,865	7,114	65,974	138,723	4,606
21,000 to-à 22,000.....	4,962	46,104	101,955	3,257	6,923	56,294	141,846	4,563
22,000 to-à 23,000.....	5,814	54,010	125,116	4,430	6,368	56,413	137,251	4,253
23,000 to-à 24,000.....	5,705	48,525	128,248	3,751	7,315	60,297	164,200	4,780
24,000 to-à 25,000.....	6,038	49,806	141,802	4,183	7,568	59,514	178,099	4,785
25,000 to-à 26,000.....	7,678	60,172	188,508	5,069	8,213	68,801	201,660	5,579
26,000 to-à 27,000.....	6,509	50,692	166,175	4,751	8,074	54,520	206,118	5,471
<b>Under</b> <b>Moins de</b>								
26,000 to-à 28,000.....	139,614	818,223	1,858,020	97,367	164,455	927,703	2,115,879	107,629
28,000 to-à 30,000.....	12,571	101,908	339,382	8,461	14,326	105,570	385,931	9,368
30,000 to-à 32,000.....	11,986	97,886	347,234	7,269	14,056	101,620	407,828	8,083
32,000 to-à 34,000.....	11,615	82,367	360,180	5,866	15,247	95,806	471,761	7,077
34,000 to-à 36,000.....	12,463	101,771	409,630	4,933	13,444	86,681	442,906	5,154
36,000 to-à 38,000.....	8,578	73,886	300,067	3,655	10,081	61,391	352,713	4,536
38,000 to-à 40,000.....	6,324	43,762	233,372	2,541	8,908	56,454	329,156	3,490
40,000 to-à 42,000.....	6,442	50,540	251,035	1,649	6,988	57,017	272,275	1,709
42,000 to-à 44,000.....	4,348	39,369	177,064	1,058	3,745	19,810	152,149	891
44,000 to-à 46,000.....	3,136	19,042	137,103	1,047	2,840	15,834	124,707	895
46,000 to-à 48,000.....	1,761	13,805	83,292	315	1,596	17,013	75,265	290
48,000 to-à 50,000.....	156	3,976	8,339	51	634	7,251	34,915	182
<b>TOTAL</b> .....	<b>218,994</b>	<b>1,446,535</b>	<b>4,504,718</b>	<b>134,212</b>	<b>256,320</b>	<b>1,552,150</b>	<b>5,165,486</b>	<b>149,304</b>
<b>Filer</b> <b>Déclarant</b>								
<b>Under</b> <b>Moins de</b>								
\$ 2,000 to-à 5,000.....	90,898	29,048	1,651,344	63,136	117,727	35,367	2,110,602	72,291
5,000 to-à 10,000.....	26,717	91,697	502,028	16,771	31,385	108,458	601,752	19,424
10,000 to-à 15,000.....	40,615	301,142	840,025	23,461	42,918	313,071	865,133	25,311
15,000 to-à 20,000.....	28,871	356,183	672,991	15,245	28,744	353,831	678,651	14,583
20,000 to-à 26,000.....	17,374	299,232	427,656	8,977	19,145	333,102	463,425	9,659
26,000 to-à 30,000.....	9,356	211,724	246,531	4,521	11,114	249,494	278,066	5,969
<b>Under</b> <b>Moins de</b>								
\$26,000 to-à 30,000.....	213,831	1,289,026	4,340,576	132,110	251,033	1,393,323	4,997,629	147,237
30,000 to-à 35,000.....	2,759	76,691	81,538	1,381	3,094	86,350	92,028	1,363
35,000 to-à 40,000.....	1,767	57,398	59,141	542	1,772	56,661	60,012	586
40,000 to-à 45,000.....	580	21,105	21,149	178	396	14,796	14,796	118
45,000 to-à 50,000.....	57	2,315	2,315	1	25	1,020	1,021	1
50,000 and over-et plus.....								
<b>TOTAL</b> .....	<b>218,994</b>	<b>1,446,535</b>	<b>4,504,718</b>	<b>134,212</b>	<b>256,320</b>	<b>1,552,150</b>	<b>5,165,486</b>	<b>149,304</b>

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# RÉDIT D'IMPÔT POUR ENFANTS PAR PROVINCE, SELON LA CATÉGORIE DE REVENU NET DE LA FAMILLE ET DU DÉCLARANT

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

	YUKON				NORTHWEST TERRITORIES TERRITOIRES DU NORD-OUEST			
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
		\$	\$	\$		\$	\$	\$
Family Family								
Less than \$ 2,000	265	63	69	161	1,033	611	629	828
\$ 2,000 to \$ 3,000	68	157	157	43	241	452	602	221
\$ 3,000 to \$ 4,000	71	217	243	39	380	1,151	1,307	308
\$ 4,000 to \$ 5,000	15	68	68	6	155	582	665	163
\$ 5,000 to \$ 6,000	40	177	229	28	69	364	367	77
\$ 6,000 to \$ 7,000	86	495	543	82	211	655	1,377	196
\$ 7,000 to \$ 8,000	43	202	325	27	125	513	946	111
\$ 8,000 to \$ 9,000	99	742	806	77	186	979	1,580	172
\$ 9,000 to \$ 10,000	63	373	593	35	64	430	598	40
\$ 10,000 to \$ 11,000	41	419	442	23	78	307	824	57
\$ 11,000 to \$ 12,000	55	452	630	31	165	1,046	1,891	90
\$ 12,000 to \$ 13,000	29	289	359	12	110	368	1,357	68
\$ 13,000 to \$ 14,000	68	504	916	32	142	706	1,910	135
\$ 14,000 to \$ 15,000	29	107	423	16	177	1,208	2,551	162
\$ 15,000 to \$ 16,000	49	317	760	32	95	300	1,471	138
\$ 16,000 to \$ 17,000	52	820	854	33	113	1,108	1,868	76
\$ 17,000 to \$ 18,000	120	690	2,069	58	121	705	2,133	93
\$ 18,000 to \$ 19,000	75	830	1,399	49	126	854	2,349	111
\$ 19,000 to \$ 20,000	41	607	805	23	166	1,229	3,233	143
\$ 20,000 to \$ 21,000	135	993	2,772	148	74	1,061	1,514	47
\$ 21,000 to \$ 22,000	93	1,288	2,014	48	122	1,634	2,646	139
\$ 22,000 to \$ 23,000	24	480	543	21	191	2,670	4,296	167
\$ 23,000 to \$ 24,000	126	1,588	2,955	146	90	1,338	2,132	61
\$ 24,000 to \$ 25,000	31	607	767	29	92	366	2,261	63
\$ 25,000 to \$ 26,000	43	642	1,095	21	117	2,906	2,994	98
Over \$ 26,000								
Less than \$ 26,000	1,761	13,128	21,836	1,221	4,443	23,543	43,498	3,762
\$ 26,000 to \$ 28,000	115	1,647	3,107	73	280	2,859	7,621	201
\$ 28,000 to \$ 30,000	184	2,135	5,350	105	157	1,447	4,514	97
\$ 30,000 to \$ 32,000	173	2,193	5,371	79	203	2,179	6,231	170
\$ 32,000 to \$ 34,000	99	714	3,252	34	224	2,274	7,391	131
\$ 34,000 to \$ 36,000	50	398	1,751	18	131	1,077	4,594	87
\$ 36,000 to \$ 38,000	39	363	1,443	14	135	353	4,992	78
\$ 38,000 to \$ 40,000	59	221	2,310	9	133	1,437	5,141	38
\$ 40,000 to \$ 42,000	35	326	1,430	8	105	787	4,273	39
\$ 42,000 to \$ 44,000	16	9	706	6	127	1,142	5,585	57
\$ 44,000 to \$ 46,000					16	266	770	1
\$ 46,000 to \$ 48,000					47	443	2,452	28
\$ 48,000 and over	11	216	555	3				
TOTAL	2,545	21,388	47,258	1,573	6,001	37,808	97,060	4,688
Declarant								
Less than \$ 2,000	791	240	13,050	420	2,787	1,220	38,622	2,372
\$ 2,000 to \$ 5,000	378	1,295	5,811	278	1,015	3,367	7,842	878
\$ 5,000 to \$ 10,000	530	3,913	8,351	376	794	5,788	15,134	596
\$ 10,000 to \$ 15,000	242	2,889	4,779	124	449	5,707	9,918	229
\$ 15,000 to \$ 20,000	271	4,554	5,998	205	304	5,270	7,940	179
\$ 20,000 to \$ 26,000	179	3,972	4,732	106	442	10,170	10,953	335
Over \$ 26,000								
Less than \$ 26,000	2,391	16,864	42,721	1,508	5,791	31,522	90,410	4,589
\$ 26,000 to \$ 30,000	94	2,623	2,624	41	123	3,408	3,569	36
\$ 30,000 to \$ 35,000	59	1,864	1,864	24	71	2,315	2,518	59
\$ 35,000 to \$ 40,000					16	563	563	5
\$ 40,000 to \$ 45,000								
\$ 45,000 to \$ 50,000								
\$ 50,000 and over								
TOTAL	2,545	21,388	47,258	1,573	6,001	37,808	97,060	4,688

TABLE 18 (CONTINUED)

## CHILD TAX CREDIT BY PROVINCE, FAMILY AND FILER NET INCOME CLASS

1984 TAXATION YEAR (All money figures in thousands of dollars)

	OUTSIDE CANADA HORS DU CANADA				GRAND TOTAL TOTAL GLOBAL			
	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit	Number Nombre	Total Filer Net Income Total du revenu net du déclarant	Total Family Net Income Total du revenu net de la famille	Total Credit Total du crédit
<b>Family</b> <b>Famille</b>		\$	\$	\$		\$	\$	\$
Under Moins de \$ 2,000.....	63	38	38	47	282,766	121,208	140,347	181,769
\$ 2,000 to-à 3,000.....					36,385	71,966	90,419	27,989
3,000 to-à 4,000.....					33,422	88,435	117,516	22,368
4,000 to-à 5,000.....	18	86	86	7	32,369	104,731	145,525	19,498
5,000 to-à 6,000.....					31,896	117,452	175,236	19,863
6,000 to-à 7,000.....					36,526	155,265	237,659	23,972
7,000 to-à 8,000.....					35,943	162,326	269,285	22,760
8,000 to-à 9,000.....					39,458	192,788	335,239	25,322
9,000 to-à 10,000.....	64	61	627	35	44,576	232,273	424,008	29,410
10,000 to-à 11,000.....	93	529	984	41	49,038	263,378	515,205	31,083
11,000 to-à 12,000.....	52	84	605	39	55,562	304,232	637,930	35,704
12,000 to-à 13,000.....					59,212	323,567	740,829	38,995
13,000 to-à 14,000.....					59,662	353,811	805,737	39,630
14,000 to-à 15,000.....					64,938	405,577	940,959	43,161
15,000 to-à 16,000.....	82	45	1,283	76	63,265	421,578	979,716	42,281
16,000 to-à 17,000.....	67	38	1,092	62	67,908	471,586	1,121,108	44,053
17,000 to-à 18,000.....	72	691	1,265	40	67,174	449,919	1,175,024	44,325
18,000 to-à 19,000.....	22	181	401	15	67,553	490,039	1,249,808	45,583
19,000 to-à 20,000.....					67,341	470,753	1,312,811	45,392
20,000 to-à 21,000.....	147	815	3,021	73	72,770	524,742	1,492,641	48,659
21,000 to-à 22,000.....	88	784	1,902	33	72,341	516,626	1,556,294	49,596
22,000 to-à 23,000.....	193	96	4,342	116	74,517	497,354	1,677,066	49,732
23,000 to-à 24,000.....	128	73	3,008	72	75,842	517,198	1,782,200	51,971
24,000 to-à 25,000.....	159	220	3,894	81	80,613	561,393	1,976,977	56,017
25,000 to-à 26,000.....	62		1,572	23	82,927	550,554	2,115,983	56,186
Under Moins de 26,000.....	1,328	3,875	24,361	772	1,654,004	8,368,749	22,015,523	1,095,320
26,000 to-à 28,000.....	195	663	5,260	124	152,905	1,116,578	4,125,003	97,438
28,000 to-à 30,000.....	164	393	4,762	80	148,612	1,076,116	4,311,117	83,651
30,000 to-à 32,000.....	144	536	4,385	52	144,887	1,024,909	4,486,774	66,842
32,000 to-à 34,000.....	170	599	5,622	74	129,739	989,004	4,271,130	50,834
34,000 to-à 36,000.....	18	445	638	5	84,630	602,129	2,959,634	36,946
36,000 to-à 38,000.....	36	9	1,330	19	77,304	590,393	2,854,915	26,530
38,000 to-à 40,000.....	39	169	1,525	17	66,321	526,865	2,582,848	15,294
40,000 to-à 42,000.....	97	64	3,927	25	38,619	318,316	1,572,843	9,338
42,000 to-à 46,000.....	41	33	1,796	10	26,918	203,547	1,181,014	8,456
46,000 to-à 50,000.....					14,658	142,824	692,651	2,648
50,000 and over-et plus.....					3,719	37,324	200,551	1,011
TOTAL.....	2,238	6,802	53,891	1,179	2,542,316	14,996,753	51,254,002	1,494,307
<b>Filer</b> <b>Déclarant</b>								
Under Moins de \$ 2,000.....	1,502	517	36,818	879	1,163,351	370,175	20,387,880	748,910
\$ 2,000 to-à 5,000.....	287	958	6,234	124	311,182	1,071,383	5,777,294	189,577
5,000 to-à 10,000.....	202	1,256	5,165	96	454,357	3,337,149	9,662,266	257,210
10,000 to-à 15,000.....	147	1,840	3,420	44	302,159	3,721,926	7,258,040	149,182
15,000 to-à 20,000.....	42	746	771	16	169,187	2,902,712	4,178,333	82,592
20,000 to-à 26,000.....	42	903	903	15	92,023	2,079,487	2,409,761	47,325
Under Moins de \$26,000.....	2,222	6,220	53,310	1,175	2,492,259	13,482,832	49,673,574	1,474,797
26,000 to-à 30,000.....					28,636	796,036	846,638	12,981
30,000 to-à 35,000.....					16,109	515,562	529,618	5,119
35,000 to-à 40,000.....	16	581	581	4	4,290	158,008	159,272	1,248
40,000 to-à 45,000.....					672	27,599	28,183	120
45,000 to-à 50,000.....					327	15,312	15,312	35
50,000 and over-et plus.....					23	1,405	1,405	8
TOTAL.....	2,238	6,802	53,891	1,179	2,542,316	14,996,753	51,254,002	1,494,307

Note: See page 43 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 43 et suivantes une explication de ce tableau et de tous les postes qui le composent.



## **Part 2**

Description of Tables

Geographic Statistics

## **Description of Tables in Part 2**

## **Partie 2**

Description des tableaux

Statistiques géographiques

## **Description des tableaux de la Partie 2**





## **Description of Tables in Part 2**

In Part 2 all data presented are derived from the Universe of all taxfilers rather than from a sample of any kind. Both tables included here are tabulated from what is known as the Locality Code Statistics File. This file is developed in the following manner:

As each income tax return is processed in one of the Taxation Centres, a computer generated code delineating the geographical area of the return is assigned to it. This code is assigned by matching the address to an exhaustive list of place names and associated codes which are based on the 1981 Census standard geographic definitions. In certain instances small groups of towns or rural areas are assigned to one code as the population of each individual place is too small to consider separately. Rural addresses are coded to the locality providing postal service to it. For example, R.R.1, Renfrew is assigned to the code which delineates Renfrew. In addition, where post offices of one town serve another town as well, both towns are coded in the same manner, as the assignment is based on the mailing address. This problem is particularly evident when looking at the subdivisions of Toronto, Montreal and Vancouver in Table 1. As all tabulations are based on these locality codes, it is not possible to generate statistics on a single village if its returns have been included with a group of villages under one code. If a taxfiler's return was completed by a firm involved in tax discounting, the mailing address on the return may be the address of the firm instead of the taxfiler's. This is the case with several firms which pre-label discounted returns in order to indicate where the Department should send the refund cheques. In some cases, the address of the discounting firm is significantly different from the taxpayer's address.

Thus, because of the methodology used in this data collection process, the statistics produced may deviate somewhat from the actual, or seem inflated in certain areas and deflated in others in relation to the actual population.

Some of the cities and towns shown in the Geographic Tables may also have been included in Table 5 of Part 1. However the figures will probably vary somewhat as those in Table 5 were derived from the statistical sample while those in these tables were derived from the universe.

**TABLE 1 — ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES**

In this table, data on taxable and all returns are tabulated for counties, census divisions, and selected localities. Total wages, salaries and commissions from employment, total income and the number of returns are shown for both taxable returns and all returns in each locality. Total tax payable is included with taxable return information. A distribution by income range, of the number of all returns is also tabulated for each area. The figures for each county or census division include the figures for each of the selected localities which appear immediately beneath the county or census division figures. Selected localities are defined

## **Description des tableaux de la partie 2**

Dans la partie 2, toutes les données découlent de l'univers de tous les contribuables ayant produit une déclaration et non d'un échantillon précis. Les deux tableaux figurant ici ont été dressés d'après ce que nous appelons le fichier des statistiques de code de localité. Voici comment est constitué ce fichier:

Au fur et à mesure que les déclarations d'impôt sont traitées dans un centre fiscal, l'ordinateur attribue un code à chaque déclaration suivant sa région géographique déterminée. Ce code est attribué par rapprochement de l'adresse et d'une liste exhaustive de noms d'endroits et des codes connexes, d'après les définitions géographiques types du recensement de 1981. Dans certains cas, le même code est attribué à de petits groupes de villes ou de régions rurales lorsque la population de chacun des endroits est trop petite pour être considérée séparément. Les adresses rurales sont codées suivant la localité qui leur fournit le service postal. Par exemple, le code qui délimite Renfrew est attribué à l'adresse R.R.1, Renfrew. De plus, si les bureaux de poste d'une ville desservent aussi une autre ville, les deux villes sont codées de la même manière puisque l'attribution du code se fait d'après l'adresse postale. Ce problème est particulièrement évident dans les subdivisions de Toronto, Montréal et Vancouver dans le tableau 1. Étant donné que tous les tableaux découlent de ces codes de localité, il n'est pas possible de rassembler les statistiques d'une seule ville si les déclarations des contribuables de cette ville ont été réunies à celles d'un groupe de villes sous un même code. Si la déclaration d'un contribuable a été remplie par une entreprise qui offre l'achat de remboursements d'impôt, il est possible que l'adresse postale de la déclaration soit celle de l'entreprise plutôt que celle du contribuable. Ceci se produit avec plusieurs entreprises qui substituent l'adresse des déclarations escomptées par la leur afin d'indiquer l'endroit où le ministère doit poster le chèque de remboursement. Dans certains cas, l'adresse de l'entreprise diffère considérablement de celle du contribuable.

Ainsi, à cause de la méthodologie utilisée dans la collecte des données, les statistiques varient quelque peu des données réelles, ou semblent, dans certaines régions, supérieures ou inférieures à la population réelle.

Certaines des grandes et petites villes indiquées dans les tableaux géographiques peuvent également être comprises dans le tableau 5 de la partie 1. Cependant, les données varient probablement un peu, étant donné que celles du tableau 5 découlent d'un échantillonnage statistique tandis que celles des présents tableaux découlent de l'univers de l'enquête statistique.

**TABLEAU 1 — TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI**

Dans ce tableau, les données sur les déclarations imposables et toutes les déclarations sont analysées par comté, divisions de recensement et endroit choisi. Le total des salaires, traitements et commissions d'emploi, le revenu total et le nombre de déclarations sont indiqués dans chaque région, pour les déclarations imposables et pour toutes les déclarations. L'information relative aux déclarations imposables comprend également l'impôt total à payer. Aussi, pour chaque région, on décompose le nombre total de toutes les déclarations par catégorie de revenu. Les chiffres relatifs à chaque comté ou division de recensement

as cities or towns in accordance with definitions employed in the 1981 Census.

Income and tax data on a number of additional cities and towns not covered in this table are shown in Table 2 of this Part.

**TABLE 2 — ADDITIONAL LOCALITIES NOT  
TABULATED ELSEWHERE**

The additional localities shown in this table are not tabulated in Summary Table 1 of Part 1 or Table 1 of this Part. The number of returns, average income and total income are shown for both taxable returns and all returns. Total tax payable is included with all return information.

comprennent les chiffres visant chacune des localités choisies à l'intérieur du secteur qui sont indiquées immédiatement au-dessous des chiffres relatifs au comté ou à la division de recensement. Les endroits choisis sont désignés comme étant des grandes ou petites villes en conformité des définitions employées dans le recensement de 1981.

On trouvera, au tableau 2 de cette partie, des données concernant le revenu et l'impôt dans le cas de certaines autres villes non comprises dans ce tableau.

**TABEAU 2 — AUTRES LOCALITÉS NON  
COMPRISES DANS LES AUTRES  
TABLEAUX**

On trouve dans ce tableau certaines localités qui ne sont pas comprises dans le tableau récapitulatif 1 de la partie 1 ou dans le tableau 1 de la partie 2. Le nombre de déclarations, le revenu moyen et le revenu total sont indiqués pour les déclarations imposables et pour toutes les déclarations. L'information relative à toutes les déclarations comprend également l'impôt total à payer.



## **Geographic Statistics**

All statistics in this section are derived from the universe rather than a sample.

Money figures may not add to total due to rounding.

Total Income in these tables is the amount reported on the line "Total Income" of the return rather than that defined by Item 28.

## **Statistiques géographiques**

Toutes les statistiques de cette section sont tirées de l'univers des déclarations plutôt que d'un échantillon.

Les montants en dollars ayant été arrondis, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

Le «revenu total» dans ces tableaux est le montant indiqué à la ligne «Revenu total» de la déclaration, plutôt que le montant établi selon la définition du poste 28.

TABLE 1

# ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1984 TAXATION YEAR (All money figures in thousands of dollars)

FEDERAL TAXATION YEAR (Année fiscale)	I O T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns Nombre de déclarations	Wages, Salaries and Comm. from Empl. Salaires, traites, et comm. d'emploi	Total Income Revenu total	Total Tax Payable Impôt total à payer	Number of Returns Nombre de déclarations	Wages, Salaries and Comm. from Empl. Salaires, traites, et comm. d'emploi	Total Income Revenu total
Newfoundland — Terre-Neuve								
Division 1	1	97,803	\$ 1,455,846	\$ 1,875,021	\$ 316,932	132,261	\$ 1,496,628	1,968,15
St. John's	2	43,415	745,848	953,302	175,485	56,419	765,252	993,77
Division 2	3	9,594	118,449	157,367	21,443	15,219	122,701	168,57
Division 3	4	8,583	100,133	138,767	18,091	13,357	103,506	147,57
Division 4	5	8,266	102,520	136,258	19,906	13,788	107,219	148,40
Division 5	6	16,915	243,263	314,668	49,762	24,988	250,762	332,37
Division 6	7	11,259	175,128	221,538	36,828	15,940	179,693	232,49
Division 7	8	15,732	262,310	322,909	54,013	22,488	268,706	337,22
Division 8	9	14,462	140,529	209,887	26,566	22,498	146,865	228,48
Division 9	10	16,805	161,406	243,756	29,431	27,291	170,250	266,93
Division 10 (Labrador)	11	10,986	89,029	143,663	17,795	14,836	92,972	153,71
Division 10 (Labrador)	12	11,040	206,199	236,044	43,270	15,495	210,376	244,11
Total, Newfoundland — Terre-Neuve	13	210,186	2,879,685	3,778,340	597,210	302,221	2,969,985	3,995,55
Prince Edward Island — Île-du-Prince-Édouard								
Kings	14	7,823	65,062	112,322	13,415	10,266	68,222	119,42
Prince	15	18,455	197,686	295,696	38,044	24,744	205,098	313,26
Queens	16	27,149	364,298	505,096	74,601	35,840	376,288	531,11
Charlottetown	17	14,478	206,677	288,216	45,051	18,883	213,241	302,65
Total, P.E.I. — Î.-P.-É.	18	53,427	627,045	913,113	126,060	70,850	649,608	963,79
Nova Scotia — Nouvelle-Écosse								
Annapolis	19	6,315	87,650	129,462	19,727	10,961	95,458	148,63
Antigonish	20	5,887	97,724	129,018	21,589	9,754	104,825	143,67
Cape Breton/Cap Breton	21	39,006	649,408	840,616	140,673	66,982	694,105	947,24
Sydney and/et Glace Bay	22	20,697	350,807	459,151	78,841	35,467	374,546	517,55
Colchester	23	15,924	249,552	335,072	55,046	25,844	266,718	375,40
Truro	24	10,240	165,229	223,585	38,049	16,074	176,010	247,97
Cumberland	25	10,751	158,563	218,027	34,136	18,950	172,499	252,12
Amherst	26	4,712	73,145	99,819	16,230	7,750	78,636	113,01
Digby	27	7,011	81,229	127,772	19,243	12,349	90,623	149,54
Guysborough	28	3,835	50,175	70,971	10,641	6,738	54,482	81,79
Halifax	29	130,391	2,574,036	3,228,576	604,053	185,995	2,691,403	3,459,48
Dartmouth	30	36,631	766,636	907,620	171,311	51,833	799,326	963,79
Halifax	31	54,168	1,003,944	1,381,041	261,848	75,862	1,054,654	1,491,70
Hants	32	13,710	236,346	291,953	48,041	22,490	250,927	323,65
Inverness	33	6,912	109,652	144,376	24,648	11,892	118,173	163,59
Kings	34	16,812	267,111	363,750	58,600	27,755	288,203	409,79
Lunenburg	35	15,066	222,544	326,356	53,548	24,918	237,906	366,62
Pictou	36	18,079	318,253	409,069	68,203	30,047	337,460	455,06
New Glasgow	37	5,758	102,126	140,633	24,585	9,573	108,443	156,35
Queens	38	4,380	67,952	98,046	16,806	7,571	73,039	111,05
Richmond	39	3,076	48,841	63,040	10,262	5,880	52,607	72,46
Shelburne	40	6,133	67,772	124,093	19,403	9,995	73,511	139,14
Victoria	41	2,461	28,205	43,022	6,372	4,265	31,128	50,66
Yarmouth	42	9,080	115,014	186,558	30,138	15,487	125,482	211,47
Total, Nova Scotia — Nouvelle-Écosse	43	314,829	5,430,028	7,129,778	1,241,130	497,873	5,758,551	7,861,45
New Brunswick — Nouveau-Brunswick								
Albert	44	8,407	153,317	188,558	32,746	11,309	156,636	195,51
Carleton	45	9,738	119,331	177,120	27,986	14,219	123,978	189,90
Charlotte	46	11,332	130,524	195,950	28,267	15,613	134,987	209,68
Gloucester	47	35,424	415,425	594,994	93,377	48,789	427,530	624,86
Kent	48	12,075	113,892	172,536	22,707	16,480	117,820	183,82
Kings	49	20,459	346,582	448,810	76,322	28,434	354,537	469,08
Madawaska	50	13,740	183,079	244,475	37,808	19,370	189,050	258,91
Edmundston	51	6,780	100,761	135,029	22,815	9,318	103,623	141,91
Northumberland	52	19,591	236,229	334,587	47,500	28,936	243,797	354,90

Note: See page 283 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 283 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E N T I A L E
der ins de \$500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
20,523	12,143	15,016	13,131	10,817	9,845	16,691	10,337	8,164	9,193	6,401	1
7,370	4,738	5,101	4,793	4,215	4,152	8,000	5,077	4,064	4,611	4,298	2
3,920	1,311	1,812	1,411	1,372	1,241	1,458	1,025	635	740	294	3
3,428	1,001	1,355	1,319	1,444	1,132	1,275	986	670	585	162	4
3,579	1,554	1,821	1,339	1,136	853	1,155	751	547	742	311	5
5,272	2,403	2,740	2,248	1,890	1,717	2,669	1,844	1,424	1,992	789	6
2,966	1,449	1,622	1,326	1,245	1,154	1,847	1,192	1,043	1,456	640	7
4,583	1,822	2,035	1,821	1,579	1,355	2,533	1,773	1,769	2,160	1,058	8
5,092	2,291	3,301	2,623	2,316	1,899	2,056	1,114	746	800	260	9
6,891	2,826	4,137	3,161	2,469	1,766	2,370	1,481	962	921	307	10
2,056	2,015	2,868	2,162	1,535	1,023	1,299	718	479	546	135	11
3,289	1,332	1,747	1,249	913	692	1,076	832	1,023	2,223	1,119	12
58,633	28,698	36,832	30,464	25,471	21,523	32,582	20,861	16,419	19,902	10,836	13
1,297	1,074	1,602	1,504	1,225	922	1,178	585	358	344	177	14
3,516	2,480	3,356	3,050	2,675	2,140	2,833	1,629	1,375	1,128	562	15
4,693	3,354	4,067	3,733	3,341	2,884	4,767	2,995	2,053	2,329	1,624	16
2,257	1,762	2,021	1,897	1,678	1,493	2,519	1,634	1,142	1,362	1,118	17
9,506	6,908	9,025	8,287	7,241	5,946	8,778	5,209	3,786	3,801	2,363	18
1,956	1,040	1,189	1,060	987	811	1,248	947	721	646	356	19
1,734	907	962	873	796	721	1,130	806	639	706	480	20
12,815	6,234	6,506	5,759	5,379	4,835	7,216	6,439	4,927	4,545	2,327	21
6,576	3,314	3,420	3,049	2,809	2,500	3,943	3,525	2,512	2,379	1,440	22
4,075	2,394	2,680	2,522	2,175	2,098	3,327	2,223	1,614	1,676	1,060	23
2,255	1,539	1,644	1,564	1,337	1,309	2,062	1,402	1,016	1,104	842	24
3,285	1,892	2,190	2,019	1,665	1,482	2,192	1,531	983	1,120	591	25
1,141	751	831	802	666	665	967	660	467	500	300	26
2,183	1,324	1,591	1,457	1,282	1,047	1,311	795	504	537	318	27
1,295	657	765	707	655	626	788	474	298	309	164	28
23,394	13,999	14,866	14,124	12,999	13,430	24,611	18,712	16,137	19,073	14,650	29
6,734	4,011	4,065	3,708	3,405	3,553	6,412	4,929	4,691	5,889	4,436	30
7,406	5,677	6,349	6,313	5,798	6,030	10,853	7,865	6,091	6,771	6,709	31
4,289	1,864	1,984	1,900	1,754	1,623	2,824	2,185	1,632	1,628	807	32
2,074	1,266	1,443	1,205	1,005	905	1,204	762	602	878	548	33
4,488	2,668	2,773	2,431	2,319	2,245	3,562	2,556	1,630	1,797	1,286	34
4,454	2,092	2,336	2,246	2,013	1,966	2,989	2,398	1,741	1,653	1,030	35
5,424	2,693	2,808	2,514	2,176	2,105	3,497	2,834	2,477	2,313	1,206	36
1,630	850	952	864	729	692	1,111	853	685	702	505	37
1,388	682	806	683	652	520	823	590	451	585	391	38
1,400	630	608	513	435	425	596	414	286	390	183	39
1,663	905	1,102	978	853	838	1,262	871	593	582	348	40
631	450	681	528	457	364	412	272	203	184	83	41
2,849	1,471	1,676	1,430	1,330	1,390	2,010	1,172	718	844	597	42
19,397	43,168	46,966	42,949	38,932	37,431	61,002	45,981	36,156	39,466	26,425	43
1,860	929	869	809	784	736	1,279	1,052	958	1,193	840	44
2,609	1,399	1,587	1,611	1,419	1,196	1,812	1,007	595	646	338	45
2,314	1,512	1,784	1,825	1,569	1,373	1,845	1,202	803	954	432	46
8,867	4,504	6,236	5,974	4,584	4,039	4,914	2,729	1,965	3,383	1,594	47
2,713	1,660	2,473	2,010	1,702	1,720	1,808	1,068	583	576	167	48
5,271	2,194	2,254	2,129	2,141	1,928	3,475	2,445	1,924	2,629	2,044	49
3,569	1,866	2,117	1,988	1,763	1,587	2,191	1,305	962	1,406	616	50
1,566	874	910	929	764	720	1,003	665	564	865	458	51
6,265	2,673	3,041	2,838	2,492	2,381	3,348	2,061	1,588	1,642	607	52

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1984 TAXATION YEAR (All money figures in thousands of dollars)

	P O T E T E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns Nombre de déclarations	Wages, Salaries and Comm. from Empl. Salaires, traites, et comm. d'emploi	Total Income Revenu total	Total Tax Payable Impôt total à payer	Number of Returns Nombre de déclarations	Wages, Salaries and Comm. from Empl. Salaires, traites, et comm. d'emploi	Total Income Revenu total
New Brunswick—(Concluded)—Nouveau-Brunswick—(Fin)								
			\$	\$	\$		\$	\$
Queens .....	53	4,567	56,642	78,319	10,698	6,863	58,648	83,932
Restigouche .....	54	15,596	224,723	294,619	46,742	22,523	230,641	310,478
Campbellton .....	55	5,210	71,751	97,722	15,471	7,381	73,847	103,571
Saint John .....	56	37,464	563,170	763,279	123,799	50,881	578,094	800,837
Saint John .....	57	36,535	549,811	745,675	121,136	49,515	564,366	782,311
Sunbury .....	58	7,169	121,288	141,654	21,815	9,597	123,552	146,186
Victoria .....	59	8,428	95,397	134,976	18,129	12,778	99,678	145,804
Westmorland .....	60	52,358	768,479	1,018,772	165,512	70,434	788,379	1,070,673
Moncton .....	61	31,759	494,990	652,761	110,391	42,800	507,885	685,916
York .....	62	36,660	595,319	779,591	132,543	48,829	610,331	813,302
Fredericton .....	63	29,280	491,494	642,918	111,992	38,181	503,501	668,549
Total, New Brunswick — Nouveau-Brunswick . . .	64	293,008	4,123,399	5,568,239	885,950	405,055	4,237,659	5,857,905
Quebec—Québec								
Abitibi.....	65	32,271	592,421	721,589	78,668	51,646	618,747	787,882
Argenteuil.....	66	11,559	180,513	241,161	24,856	19,105	189,178	272,932
La Chute.....	67	4,921	77,756	102,704	10,481	8,010	81,285	115,544
Arthabaska.....	68	21,605	325,114	435,918	43,192	34,485	344,486	491,928
Bagot.....	69	10,616	150,939	200,688	19,018	16,935	159,502	229,217
Beauce.....	70	25,763	385,707	501,330	47,980	41,470	409,032	568,286
Beauharnois.....	71	21,736	393,701	482,325	52,602	33,422	410,340	528,123
Salaberry-de-Valleyfield.....	72	12,357	221,699	274,776	30,029	19,102	231,235	301,308
Bellechasse.....	73	7,348	110,092	144,930	13,770	12,634	116,339	168,586
Berthier.....	74	11,510	159,689	218,372	20,997	19,326	169,113	249,121
Bonaventure.....	75	11,371	160,232	218,389	21,114	20,199	170,978	249,956
Brome.....	76	6,224	94,376	134,741	14,292	10,120	99,449	153,175
Chambly.....	77	125,372	2,534,491	3,029,801	355,652	177,881	2,622,791	3,224,947
Chambly.....	78	5,366	104,535	124,082	13,887	7,670	108,325	132,601
Longueuil.....	79	51,204	952,100	1,127,961	124,365	74,874	990,370	1,213,979
Champlain.....	80	45,663	782,697	989,083	103,215	71,888	817,599	1,089,545
Cap-de-la-Madeleine.....	81	12,618	226,290	277,882	29,514	19,381	236,202	302,393
Grand'Mère.....	82	5,726	93,256	124,272	13,040	8,965	97,443	137,407
Charlevoix-Est.....	83	5,964	98,731	126,074	12,972	9,991	104,403	140,164
Charlevoix-Ouest.....	84	4,652	68,346	88,726	8,423	7,899	72,383	101,619
Châteauguay.....	85	25,164	489,929	585,410	65,968	36,560	507,186	628,908
Chicoutimi.....	86	60,887	1,236,165	1,471,454	164,231	94,262	1,281,659	1,580,604
Chicoutimi.....	87	23,892	476,785	576,762	65,713	36,349	495,638	620,458
Jonquière.....	88	21,327	458,431	541,151	61,745	32,485	474,072	579,684
Compton.....	89	6,400	90,838	122,514	11,210	11,121	97,423	144,360
Deux Montagnes.....	90	30,900	577,790	689,498	75,464	46,359	599,149	744,362
Dorchester.....	91	11,034	153,100	213,136	19,419	18,521	163,379	246,981
Drummond.....	92	25,801	408,978	521,666	52,428	40,385	429,494	582,079
Drummondville.....	93	18,953	305,051	388,792	39,665	28,936	319,469	429,905
Frontenac.....	94	9,271	116,714	160,217	14,192	14,877	124,917	185,946
Gaspé-Est.....	95	13,338	182,023	255,952	26,622	21,596	192,560	284,928
Gaspé-Ouest.....	96	4,812	68,315	91,574	8,992	9,066	73,532	106,551
Gatineau.....	97	21,866	429,171	519,619	60,687	31,611	445,019	557,264
Hull.....	98	60,159	1,189,425	1,382,212	158,238	82,655	1,230,312	1,467,632
Gatineau.....	99	34,584	714,672	806,945	93,053	47,185	736,789	850,275
Hull.....	100	25,575	474,753	575,267	65,185	35,470	493,523	617,357
Huntingdon.....	101	5,218	75,810	107,495	10,727	9,144	80,241	123,208
Iberville.....	102	9,123	144,357	184,556	18,571	14,338	152,076	207,555
Îles-de-la-Madeleine.....	103	5,445	69,207	95,833	9,848	8,145	73,053	107,376
Île-de-Montréal.....	104	760,423	13,559,474	18,244,266	2,135,246	1,088,485	14,131,810	19,768,095
Dollard-des-Ormeaux.....	105	17,526	424,002	494,232	63,263	23,453	437,989	518,925
Dorval and Dorval Island/et Île Dorval.....	106	8,350	167,589	221,706	27,209	11,075	172,351	234,613
Lachine.....	107	15,606	264,605	339,180	36,626	22,256	274,384	369,284
Lasalle.....	108	35,545	644,925	773,952	84,235	48,532	667,364	826,950
Montréal.....	109	449,288	7,383,118	10,109,348	1,129,328	658,924	7,735,951	11,086,271
North Montréal Nord.....	110	33,651	554,038	677,179	69,929	50,217	580,848	739,695
Pierrefonds.....	111	16,740	368,414	425,724	51,297	22,935	379,555	448,792
Pointe-Claire.....	112	11,740	274,681	352,894	45,440	15,593	282,336	371,482
Saint-Laurent.....	113	29,317	522,527	702,835	81,340	40,806	544,058	758,027
St-Leonard.....	114	32,828	553,158	675,579	72,287	45,275	576,474	724,939
Verdun.....	115	24,714	433,234	551,852	61,830	36,632	449,022	601,463
Île-Jésus (Laval).....	116	124,553	2,448,601	2,951,165	342,335	174,294	2,540,315	3,143,909

Note: See page 283 and following for a description of this table  
and of all items of data.Remarque: On trouvera aux pages 283 et suivantes une explication de ce  
tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E T A L E ▼
der ins de \$100	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
1,455	633	688	725	556	510	865	606	378	325	122	53
4,589	2,053	2,090	1,915	1,804	1,702	2,527	1,738	1,414	1,998	693	54
1,324	702	710	629	574	622	971	648	455	520	226	55
8,185	4,235	4,404	4,365	4,184	3,833	6,801	4,589	3,497	4,167	2,621	56
7,884	4,125	4,293	4,260	4,060	3,725	6,657	4,463	3,408	4,065	2,575	57
1,747	670	690	622	692	642	1,293	1,043	1,177	774	247	58
2,677	1,280	1,603	1,475	1,148	986	1,456	876	526	531	220	59
10,842	6,020	6,821	6,667	5,826	5,543	8,936	6,318	5,183	5,308	2,970	60
6,616	3,627	3,768	3,878	3,305	3,205	5,403	3,945	3,414	3,433	2,206	61
7,222	4,136	4,276	4,209	3,677	3,470	6,398	4,624	3,335	4,104	3,378	62
5,138	3,200	3,236	3,153	2,797	2,662	5,094	3,774	2,791	3,403	2,933	63
70,185	35,764	40,933	39,162	34,341	31,646	48,948	32,663	24,888	29,636	16,889	64
10,218	3,958	4,513	4,100	3,473	2,980	6,138	5,043	4,127	4,642	2,454	65
3,023	1,656	2,116	1,973	1,632	1,356	2,327	1,767	1,407	1,216	632	66
1,265	672	848	816	641	561	1,090	788	524	506	299	67
5,588	2,636	3,632	3,556	3,168	2,757	4,508	3,232	2,167	2,006	1,235	68
2,691	1,225	1,721	1,742	1,654	1,445	2,542	1,642	1,033	869	371	69
7,047	3,199	4,073	4,170	4,020	3,792	5,860	3,688	2,275	2,086	1,260	70
5,062	2,645	3,211	2,954	2,494	2,173	3,806	3,237	2,982	3,432	1,426	71
2,838	1,525	1,916	1,690	1,448	1,233	2,129	1,912	1,698	1,894	819	72
2,403	987	1,224	1,179	996	965	1,857	1,255	762	679	327	73
3,363	1,739	2,278	2,106	1,769	1,563	2,325	1,559	1,114	1,053	457	74
4,235	1,923	2,442	1,984	1,722	1,542	2,272	1,304	949	1,218	608	75
1,526	796	1,063	1,093	900	780	1,327	874	562	701	498	76
24,476	12,167	14,121	13,621	12,663	11,924	22,225	17,949	16,097	18,959	13,679	77
1,067	523	651	607	566	489	973	754	708	840	492	78
11,085	5,489	6,393	6,246	5,797	5,347	9,833	7,728	6,347	6,767	3,842	79
12,235	5,364	6,936	6,384	5,717	5,103	8,597	6,266	5,667	6,702	2,917	80
3,206	1,479	1,798	1,588	1,509	1,410	2,256	1,757	1,633	1,835	910	81
1,378	679	924	906	735	626	1,107	708	716	788	398	82
1,932	872	1,080	947	782	603	1,062	793	730	809	381	83
1,456	686	974	733	650	576	1,074	672	481	403	194	84
5,285	2,430	3,068	2,879	2,646	2,459	4,493	3,594	3,243	4,198	2,265	85
18,063	6,601	7,589	6,773	5,929	5,457	9,939	8,187	7,483	12,010	6,231	86
6,413	2,657	3,003	2,783	2,412	2,192	3,996	3,284	2,804	4,286	2,519	87
5,785	2,279	2,638	2,233	1,954	1,879	3,052	2,443	2,505	5,117	2,600	88
1,968	933	1,218	1,168	1,131	871	1,442	932	604	579	275	89
7,548	3,177	4,021	3,879	3,435	3,165	5,564	4,477	4,215	4,581	2,297	90
3,270	1,486	1,887	1,778	1,675	1,487	2,722	1,797	1,050	857	512	91
6,430	3,053	3,860	3,991	3,635	3,053	5,885	4,079	2,550	2,529	1,320	92
4,301	2,182	2,736	2,851	2,569	2,160	4,321	3,028	1,911	1,827	1,050	93
2,278	1,184	1,700	1,867	1,822	1,434	1,991	1,146	617	554	284	94
3,944	1,924	2,585	2,224	2,035	1,673	2,373	1,556	1,222	1,343	717	95
2,126	833	1,230	905	672	559	932	631	513	478	187	96
4,440	2,163	2,770	2,413	2,259	1,943	4,006	3,397	2,647	3,231	2,342	97
9,835	5,667	6,446	6,320	5,877	5,243	11,021	10,318	8,020	9,150	4,758	98
6,114	3,053	3,304	3,301	3,104	2,799	6,152	6,022	4,853	5,747	2,736	99
3,721	2,614	3,142	3,019	2,773	2,444	4,869	4,296	3,167	3,403	2,022	100
1,740	785	951	883	769	711	1,220	716	496	553	320	101
2,220	1,090	1,416	1,427	1,214	1,164	2,046	1,416	953	884	508	102
925	737	1,382	962	897	810	746	608	388	457	233	103
121,507	79,607	100,946	100,666	92,362	82,947	147,775	109,273	83,730	89,602	80,070	104
2,597	1,544	1,545	1,550	1,468	1,393	2,743	2,289	2,030	2,836	3,458	105
933	678	853	808	792	786	1,431	1,237	1,029	1,301	1,227	106
2,498	1,486	1,971	2,027	1,951	1,828	3,219	2,507	1,861	1,837	1,071	107
5,170	3,188	3,883	4,008	4,016	3,840	7,362	5,633	4,642	4,542	2,248	108
75,646	51,160	65,956	65,758	59,039	51,886	90,410	65,110	48,009	48,364	37,586	109
7,128	3,894	4,932	4,907	4,496	3,986	7,074	5,003	3,753	3,407	1,637	110
2,808	1,495	1,710	1,601	1,522	1,521	2,764	2,367	2,051	2,742	2,354	111
1,509	907	1,004	966	918	848	1,813	1,441	1,425	2,202	2,560	112
3,833	2,884	3,643	3,715	3,519	3,232	5,613	4,179	3,180	3,626	3,382	113
4,870	3,203	4,144	4,038	4,097	3,904	7,065	5,084	3,725	3,427	1,718	114
4,997	2,433	3,429	3,356	3,033	2,730	5,158	3,771	3,042	2,797	1,886	115
21,621	12,350	14,398	13,750	12,870	12,279	22,623	17,849	15,214	18,403	12,937	116

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1984 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS			
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	
		Nombre de déclarations	Salaires, traite. et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traite. et comm. d'emploi	Revenu total	
Quebec (Concluded)—Québec (Fin)									
			\$	\$	\$		\$	\$	
Joliette . . . . .	117	24,327	394,791	510,551	53,448	37,797	413,560	567,29	
Joliette . . . . .	118	10,092	165,265	218,836	23,893	15,407	172,790	242,95	
Kamouraska . . . . .	119	8,484	124,291	165,681	15,670	14,477	131,802	192,92	
L'Assomption . . . . .	120	48,159	975,167	1,140,093	130,315	70,089	1,007,861	1,212,81	
L'Islet . . . . .	121	6,299	85,179	117,335	10,331	11,667	91,561	138,51	
Labelle . . . . .	122	10,736	152,308	204,284	19,552	18,476	162,421	232,82	
Lac-Saint-Jean Est . . . . .	123	23,860	482,476	592,360	68,790	36,446	502,000	639,52	
Lac-Saint-Jean Ouest . . . . .	124	20,092	326,370	416,136	41,761	33,479	343,256	461,62	
Laprairie . . . . .	125	42,174	922,562	1,067,319	128,610	59,174	951,772	1,126,75	
Lévis . . . . .	126	40,927	800,450	963,594	108,059	59,815	828,720	1,034,86	
Lévis . . . . .	127	7,598	136,228	177,008	20,284	11,278	141,858	192,31	
Lotbinière . . . . .	128	9,783	142,888	190,710	18,326	16,748	151,653	221,56	
Maskinongé . . . . .	129	7,197	89,912	126,408	11,490	11,914	95,795	149,13	
Matane . . . . .	130	9,382	140,035	184,720	18,465	16,070	148,238	208,73	
Matapédia . . . . .	131	6,861	89,730	124,839	11,478	12,499	96,476	146,10	
Mégantic . . . . .	132	20,951	327,501	431,479	42,322	34,424	345,675	487,64	
Thetford Mines . . . . .	133	8,944	151,559	200,751	20,863	14,481	159,024	223,76	
Missisquoi . . . . .	134	13,108	201,991	263,215	26,328	20,853	212,757	297,39	
Montcalm . . . . .	135	9,519	139,289	187,800	18,194	16,418	147,244	216,29	
Montmagny . . . . .	136	8,499	126,739	166,609	15,976	14,257	134,227	188,98	
Montmagny . . . . .	137	4,546	72,197	93,150	9,374	7,154	75,892	103,41	
Montmorency 1 . . . . .	138	9,132	162,223	200,590	21,448	13,975	168,449	218,48	
Montmorency 2 . . . . .	139	2,388	42,762	56,432	6,240	3,661	44,519	62,01	
Napierville . . . . .	140	8,257	126,322	159,234	15,962	12,492	132,941	177,08	
Nicolet . . . . .	141	11,003	169,008	224,851	22,125	18,720	179,029	259,08	
Papineau . . . . .	142	13,898	232,333	290,612	30,480	22,199	243,124	322,83	
Pontiac . . . . .	143	5,688	87,916	113,481	11,171	9,895	93,660	129,71	
Portneuf . . . . .	144	24,482	425,799	528,340	54,159	38,627	444,530	583,92	
Québec . . . . .	145	196,239	3,715,178	4,721,318	543,414	281,949	3,858,823	5,071,87	
Québec . . . . .	146	71,957	1,222,407	1,642,125	181,231	105,671	1,271,545	1,789,99	
Richelieu . . . . .	147	18,421	333,858	417,832	45,336	30,402	348,617	462,88	
Sorel . . . . .	148	7,061	125,864	160,058	17,468	11,737	131,564	178,04	
Richmond . . . . .	149	14,004	222,473	289,811	28,623	22,311	233,010	324,64	
Rimouski . . . . .	150	25,717	440,647	555,496	59,533	40,422	461,416	614,83	
Rimouski . . . . .	151	12,475	233,200	293,303	33,413	18,466	242,598	318,31	
Rivière-du-Loup . . . . .	152	13,559	209,418	276,210	27,353	22,487	221,632	315,86	
Rivière-du-Loup . . . . .	153	6,282	108,285	138,905	14,792	9,667	113,331	154,03	
Rouville . . . . .	154	17,315	323,922	406,446	46,711	25,502	336,684	440,41	
Saguenay . . . . .	155	37,337	764,248	899,363	106,098	58,110	791,020	959,31	
Sept-Îles . . . . .	156	10,328	208,380	249,733	29,271	15,649	215,773	265,39	
Saint-Hyacinthe . . . . .	157	22,963	369,260	485,781	51,101	34,692	386,925	541,91	
Saint-Hyacinthe . . . . .	158	16,648	269,098	355,580	38,068	24,883	281,647	396,06	
Saint-Jean . . . . .	159	23,218	398,742	497,920	52,890	34,552	417,166	543,54	
Saint-Jean-sur-Richelieu . . . . .	160	14,671	246,570	314,383	33,601	21,878	258,543	344,16	
Saint Maurice . . . . .	161	40,181	706,080	910,207	100,099	62,337	737,262	998,77	
Shawinigan . . . . .	162	8,257	128,918	174,628	17,709	13,501	135,360	195,37	
Trois-Rivières . . . . .	163	21,178	387,303	497,210	56,686	31,938	403,471	542,15	
Shefford . . . . .	164	28,150	455,572	578,047	59,803	43,601	478,088	641,73	
Granby . . . . .	165	19,364	324,290	407,133	43,258	28,914	338,807	446,13	
Sherbrooke . . . . .	166	46,344	787,740	1,012,992	108,185	68,616	824,148	1,106,39	
Sherbrooke . . . . .	167	32,952	546,881	721,816	77,629	49,404	573,277	793,62	
Soulanges . . . . .	168	5,892	101,981	128,109	13,664	9,312	106,438	142,21	
Stanstead . . . . .	169	14,591	212,652	291,084	28,497	22,860	224,697	328,50	
Magog . . . . .	170	7,160	110,213	144,226	14,507	10,802	115,782	158,86	
Témiscamingue . . . . .	171	20,255	369,145	451,929	49,321	31,836	387,242	496,38	
Noranda . . . . .	172	3,945	79,591	97,037	11,411	5,712	82,476	103,49	
Rouyn . . . . .	173	7,176	134,761	163,479	18,235	10,853	141,081	178,15	
Témiscouata . . . . .	174	5,872	78,768	107,429	9,457	10,870	85,221	125,63	
Terrebonne . . . . .	175	77,744	1,458,081	1,772,005	199,216	115,897	1,518,290	1,915,63	
Saint-Jérôme . . . . .	176	11,161	181,337	230,063	24,046	17,307	190,373	254,33	
Territoire du Nouveau-Québec . . . . .	177	9,994	227,061	253,252	30,405	16,619	234,666	268,52	
Vaudreuil . . . . .	178	21,874	447,543	538,921	63,599	31,349	462,266	578,05	
Verchères . . . . .	179	27,106	583,212	684,243	82,030	38,826	600,731	725,21	
Wolfe . . . . .	180	4,602	59,731	83,780	7,486	8,200	63,995	99,63	
Yamaska . . . . .	181	4,215	53,420	77,466	6,971	7,711	57,490	93,74	
Total, Quebec—Québec . . . . .	182	2,576,847	46,363,718	58,996,009	6,611,418	3,851,053	48,333,562	64,207,103	

Note: See page 283 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 283 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS  
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	P O T E N T I A L E
5,658	2,900	4,009	3,738	3,250	2,753	4,875	3,428	2,861	2,828	1,497	117
2,132	1,185	1,561	1,526	1,283	1,186	2,077	1,434	1,131	1,145	747	118
2,713	1,124	1,499	1,461	1,240	1,102	1,928	1,436	786	810	378	119
4,404	4,612	5,321	5,081	4,717	4,317	8,568	6,989	6,551	7,995	4,534	120
4,491	1,081	1,323	1,182	993	865	1,472	1,018	534	475	233	121
4,686	1,563	2,087	1,895	1,529	1,411	2,427	1,548	980	912	438	122
4,104	2,701	3,315	2,797	2,451	2,183	3,986	3,164	2,804	3,835	3,106	123
7,002	2,725	3,268	2,884	2,494	2,175	3,940	3,123	2,332	2,464	1,072	124
4,499	3,824	4,277	4,179	3,864	3,643	7,020	5,861	5,405	6,891	5,711	125
9,023	4,080	4,768	4,387	4,257	3,988	7,772	6,177	5,390	5,949	4,024	126
4,493	879	1,074	960	913	781	1,509	1,061	945	929	734	127
2,977	1,468	1,762	1,730	1,548	1,287	2,430	1,278	901	855	512	128
4,870	986	1,515	1,490	1,327	1,103	1,497	824	576	505	221	129
4,282	1,371	1,824	1,616	1,287	1,062	1,908	1,316	969	947	488	130
4,889	1,137	1,406	1,188	1,105	954	1,503	899	623	558	237	131
4,881	2,881	3,496	3,313	2,996	2,502	4,482	2,945	2,414	2,356	1,158	132
4,414	1,214	1,421	1,313	1,140	958	1,624	1,240	1,219	1,250	688	133
4,071	1,648	2,246	2,016	1,834	1,653	3,024	2,266	1,267	1,166	662	134
4,924	1,422	1,897	1,730	1,447	1,199	2,012	1,326	1,031	1,000	430	135
4,739	1,160	1,391	1,327	1,195	1,206	2,074	1,291	748	722	404	136
4,162	585	673	685	562	635	1,026	696	403	469	258	137
4,276	1,083	1,263	1,117	1,000	978	1,946	1,368	1,048	1,210	686	138
4,545	268	330	305	277	248	498	378	276	287	249	139
4,688	940	1,387	1,333	1,268	1,044	1,678	1,200	862	758	334	140
4,339	1,538	2,014	1,862	1,622	1,413	2,270	1,656	1,127	1,192	687	141
4,721	1,780	2,213	2,061	1,797	1,608	2,743	2,022	1,635	1,888	731	142
4,910	855	1,098	1,002	769	647	1,224	918	581	650	241	143
4,817	2,748	3,485	3,207	2,844	2,642	5,092	4,082	3,032	3,118	1,560	144
4,164	20,534	23,501	22,506	20,528	19,063	38,704	29,078	22,811	25,302	22,758	145
4,501	7,988	9,608	9,219	8,623	7,618	15,008	10,858	8,013	8,436	6,799	146
4,748	2,404	2,855	2,679	2,360	1,866	3,498	2,282	2,134	2,967	1,609	147
4,174	950	1,088	1,077	917	731	1,431	913	784	1,064	608	148
4,713	1,578	2,244	2,227	1,997	1,542	2,677	1,947	1,891	1,860	635	149
4,638	3,255	3,964	3,704	3,342	2,749	5,184	3,768	2,734	3,007	2,077	150
4,568	1,446	1,633	1,583	1,393	1,212	2,401	1,803	1,366	1,682	1,379	151
4,999	1,844	2,339	2,194	1,935	1,682	2,859	1,873	1,335	1,526	901	152
4,461	770	914	906	735	704	1,270	847	651	842	567	153
4,512	1,767	2,289	2,237	2,050	1,836	3,114	2,435	2,248	2,193	1,821	154
4,942	4,316	4,948	4,303	3,449	2,980	5,155	4,469	4,765	7,853	3,930	155
4,042	1,136	1,212	1,074	954	845	1,612	1,373	1,354	1,982	1,065	156
4,459	2,589	3,323	3,359	3,120	2,798	4,975	3,601	2,501	2,404	1,563	157
4,940	1,926	2,408	2,474	2,319	1,975	3,582	2,572	1,759	1,719	1,209	158
4,868	2,600	3,292	3,151	2,818	2,519	4,763	3,558	2,718	2,705	1,560	159
4,943	1,727	2,154	2,086	1,838	1,634	3,056	2,189	1,615	1,576	1,060	160
4,839	4,716	5,983	5,650	4,954	4,460	7,489	5,429	4,575	5,603	3,639	161
4,317	1,093	1,400	1,349	1,115	912	1,633	1,102	959	1,108	513	162
4,541	2,390	2,986	2,825	2,459	2,366	3,914	2,872	2,355	2,992	2,238	163
4,701	3,334	4,171	4,235	3,851	3,484	6,029	4,348	2,974	2,828	1,646	164
4,042	2,155	2,726	2,832	2,473	2,289	4,007	2,962	2,074	2,077	1,277	165
4,388	5,088	6,291	6,394	5,710	5,357	9,935	6,720	4,822	5,207	3,704	166
4,708	3,772	4,728	4,801	4,239	3,860	7,052	4,681	3,242	3,524	2,797	167
4,490	750	886	835	720	610	1,114	924	810	810	363	168
4,347	1,732	2,308	2,410	2,065	1,950	3,555	2,163	1,359	1,179	792	169
4,534	816	1,074	1,051	857	890	1,813	1,108	717	582	360	170
4,414	2,545	2,981	2,625	2,252	2,160	3,825	2,921	2,439	3,157	1,517	171
4,779	463	450	454	387	374	684	488	427	770	436	172
4,634	854	1,023	871	748	720	1,319	1,023	892	1,188	581	173
4,531	1,010	1,171	1,102	930	808	1,378	750	484	496	210	174
4,564	8,534	10,486	10,196	8,940	7,996	14,049	10,506	9,511	11,181	6,934	175
4,596	1,413	1,752	1,796	1,489	1,385	2,274	1,560	1,214	1,168	660	176
4,280	1,272	1,115	895	722	655	1,439	1,451	1,459	2,181	1,150	177
4,125	2,100	2,562	2,389	2,210	2,088	3,939	3,234	2,903	3,386	2,413	178
4,987	2,459	2,833	2,841	2,606	2,187	4,227	3,538	3,490	5,168	3,490	179
4,554	683	1,021	967	824	617	1,003	566	393	414	158	180
4,452	653	927	893	767	629	946	536	372	374	162	181
5,679	285,531	353,535	339,120	306,129	274,833	496,924	371,867	296,759	335,356	234,320	182

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1984 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E S	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS			
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	
Ontario—									
			\$	\$	\$		\$	\$	
Algoma District	183	51,301	1,085,337	1,318,740	241,382	80,315	1,130,345	1,411,613	
Sault-Ste-Marie	184	33,510	663,925	837,140	147,809	52,211	693,080	898,927	
Brant	185	42,454	703,274	958,186	160,010	64,519	741,711	1,046,663	
Brantford	186	34,108	573,591	772,649	129,844	51,422	603,953	842,420	
Bruce	187	24,275	431,752	588,856	100,863	40,335	457,657	654,390	
Cochrane District	188	36,682	781,795	929,780	172,093	58,140	815,978	997,531	
Timmins	189	18,696	397,328	474,271	88,646	28,987	414,134	508,973	
Dufferin	190	12,753	242,187	309,237	55,084	18,951	253,630	334,156	
Dundas	191	7,803	121,555	174,885	28,595	12,152	127,824	193,471	
Durham Reg. Mun./Mun. rég.	192	138,976	3,012,272	3,617,895	687,613	192,103	3,114,560	3,821,430	
Oshawa	193	55,536	1,167,382	1,414,858	265,596	77,887	1,210,578	1,498,740	
Whitby	194	19,732	458,352	542,079	106,609	26,558	471,795	568,548	
Elgin	195	29,872	466,549	650,734	106,486	44,659	492,887	712,265	
St. Thomas	196	16,371	276,153	368,635	61,342	23,690	288,945	398,361	
Essex	197	131,104	2,608,768	3,415,026	635,013	195,164	2,723,240	3,714,308	
Windsor	198	87,130	1,739,434	2,284,475	425,344	129,850	1,814,505	2,490,777	
Frontenac	199	49,157	908,457	1,216,123	216,466	71,681	951,799	1,304,135	
Kingston	200	40,673	758,226	1,024,192	184,543	58,784	794,268	1,095,539	
Glengarry	201	7,233	120,867	165,174	28,328	11,871	127,926	183,670	
Grenville	202	11,631	203,203	268,567	44,690	17,543	213,019	292,671	
Grey	203	26,763	396,353	576,289	89,866	43,919	424,635	651,625	
Owen Sound	204	10,560	169,134	240,015	38,735	16,446	179,927	265,355	
Haldimand Norfolk Reg. Mun./Mun. rég.	205	36,319	573,396	814,539	136,525	56,652	607,303	895,737	
Nanticoke	206	6,519	111,378	151,173	25,644	10,470	117,682	166,972	
Haliburton	207	3,931	47,781	80,650	12,822	6,792	51,924	93,002	
Halton Reg. Mun./Mun. rég.	208	125,363	2,973,099	3,709,805	758,398	170,876	3,074,575	3,905,013	
Burlington	209	54,063	1,254,590	1,581,862	316,564	74,009	1,297,701	1,667,556	
Oakville	210	39,349	1,000,800	1,264,497	272,945	53,078	1,034,271	1,326,112	
Hamilton Wentworth Reg. Mun./Mun. rég.	211	178,386	3,423,917	4,445,240	799,487	260,511	3,568,012	4,773,023	
Hamilton	212	131,468	2,444,671	3,165,614	556,147	195,199	2,553,797	3,415,114	
Hastings	213	47,010	837,415	1,085,113	181,044	71,507	876,409	1,175,167	
Belleville	214	23,200	431,111	559,815	96,095	33,837	449,729	599,185	
Huron	215	20,109	278,790	438,554	69,589	32,214	298,969	490,544	
Kenora District	216	20,939	424,680	520,003	94,953	33,762	444,356	560,551	
Kent	217	46,447	795,897	1,103,772	191,499	70,221	839,222	1,198,368	
Chatham	218	21,368	388,011	518,548	92,524	31,653	406,832	558,609	
Lambton	219	51,464	1,049,118	1,399,351	269,146	75,459	1,091,904	1,498,633	
Sarnia	220	30,543	660,041	862,358	171,533	43,856	684,517	916,913	
Lanark	221	21,104	341,142	465,054	75,228	31,243	357,785	508,341	
Leeds	222	23,629	393,453	547,703	92,405	35,486	412,884	596,607	
Brockville	223	12,519	219,977	300,828	52,900	18,172	229,619	323,612	
Lennox and/et Addington	224	14,372	243,683	318,692	51,561	22,962	257,212	351,787	
Manitowlin District	225	2,766	36,849	55,429	8,315	5,656	40,213	65,632	
Middlesex	226	145,075	2,671,208	3,605,447	644,722	207,840	2,794,780	3,866,949	
London	227	121,298	2,278,677	3,041,003	546,678	172,061	2,380,133	3,251,703	
Metropolitan Toronto Métropolitain	228	1,121,355	21,777,717	29,300,255	5,566,703	1,586,004	22,738,162	31,276,811	
East York	229	1,199	24,462	27,561	5,247	1,583	25,193	29,156	
Etobicoke	230	88,322	1,838,416	2,394,676	466,944	116,834	1,904,143	2,527,458	
North York	231	203,619	4,103,768	5,753,983	1,135,336	277,657	4,288,805	6,120,628	
Scarborough	232	219,776	4,535,458	5,364,856	975,526	295,418	4,704,076	5,675,700	
Toronto	233	558,959	10,343,179	14,562,008	2,768,608	827,964	10,844,899	15,650,390	
York	234	49,480	932,434	1,197,171	215,042	66,548	971,047	1,273,479	
Muskoka District	235	15,301	222,434	330,535	51,636	24,789	238,254	371,425	
Niagara Reg. Mun./Mun. rég.	236	151,950	2,846,506	3,772,820	667,728	233,381	2,990,039	4,110,541	
Niagara Falls	237	29,381	522,979	692,494	119,683	45,906	554,202	760,959	
Port Colborne	238	7,921	140,900	193,456	32,899	12,440	147,590	211,573	
St. Catharines	239	52,287	1,016,015	1,339,870	244,099	78,993	1,064,095	1,448,365	
Thorold	240	6,250	122,307	149,694	26,251	9,249	127,664	161,189	
Welland	241	18,957	357,615	456,655	79,845	29,378	373,806	496,256	
Nipissing District	242	29,067	518,704	670,069	112,095	47,962	548,684	735,517	
North Bay	243	21,018	387,524	501,095	85,441	33,076	408,045	544,188	
Northumberland	244	24,646	401,220	562,961	92,092	37,780	421,484	617,354	
Ottawa-Carleton Reg. Mun./Mun. rég.	245	296,664	6,483,746	8,400,527	1,629,362	395,062	6,687,699	8,805,115	
Kanata	246	11,642	321,522	359,696	74,082	14,890	328,704	371,714	
Nepean	247	38,242	918,875	1,106,034	218,039	50,226	948,105	1,154,308	
Ottawa	248	176,169	3,599,018	4,999,407	966,315	235,649	3,718,712	5,258,793	
Vanier	249	8,765	149,592	185,069	30,860	12,706	156,083	198,475	
Oxford	250	36,599	577,310	818,055	134,529	55,094	610,717	896,359	
Woodstock	251	14,482	244,919	328,999	54,740	21,379	256,877	357,007	
Parry Sound District	252	11,628	167,572	239,443	35,820	20,756	181,252	274,933	
Peel Reg. Mun./Mun. rég.	253	266,797	6,075,144	7,089,319	1,392,287	349,654	6,269,949	7,423,017	
Brampton	254	84,165	1,876,413	2,110,363	400,802	109,819	1,935,366	2,205,617	
Mississauga	255	170,133	3,891,725	4,590,695	908,780	222,798	4,017,632	4,807,522	

Note: See page 283 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 283 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS  
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

der ins de \$500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	P O T S E T M E ▼
5,054	6,603	6,266	5,454	4,824	4,192	7,263	5,746	6,094	12,862	5,957	183
9,578	4,263	4,026	3,587	3,277	2,921	5,024	3,980	4,237	8,319	2,999	184
9,071	5,428	5,842	5,586	5,252	4,848	8,105	6,782	5,094	5,242	3,269	185
7,117	4,298	4,589	4,382	4,144	3,861	6,550	5,524	4,049	4,269	2,639	186
6,725	3,486	4,009	3,549	3,187	2,760	4,179	3,093	2,106	3,833	3,408	187
1,185	5,106	4,573	3,902	3,385	2,857	5,423	4,663	4,982	8,026	4,038	188
5,057	2,567	2,297	2,126	1,742	1,450	2,637	2,286	2,580	4,417	1,828	189
2,580	1,417	1,654	1,576	1,436	1,188	2,366	1,701	1,653	2,030	1,350	190
1,691	982	1,212	1,120	1,051	953	1,630	1,153	809	939	612	191
23,536	13,003	13,944	12,774	12,414	11,869	21,694	18,288	19,605	26,428	18,548	192
10,133	5,542	5,739	5,095	4,927	4,863	8,629	7,233	8,577	10,728	6,421	193
2,991	1,727	1,788	1,640	1,652	1,509	2,954	2,518	2,587	3,800	3,392	194
5,767	3,666	3,967	4,093	3,952	3,453	6,189	4,567	3,262	3,655	2,088	195
3,009	1,793	1,858	1,842	2,028	1,802	3,396	2,644	1,912	2,189	1,217	196
26,169	15,573	16,477	15,222	13,865	12,156	20,149	15,274	16,350	25,488	18,441	197
17,460	10,328	10,749	9,963	9,221	8,060	13,470	10,294	11,035	16,815	12,455	198
9,436	5,832	6,027	5,739	5,121	4,639	9,088	6,643	6,349	7,308	5,499	199
7,550	4,765	4,867	4,704	4,120	3,806	7,398	5,413	5,239	6,034	4,888	200
1,911	1,073	1,252	1,119	1,084	875	1,385	1,026	691	756	699	201
2,371	1,476	1,543	1,439	1,337	1,223	2,337	1,807	1,363	1,621	1,026	202
6,466	3,942	4,613	4,277	3,946	3,467	5,991	3,760	2,683	2,765	2,009	203
2,312	1,425	1,499	1,407	1,373	1,187	2,208	1,612	1,250	1,281	892	204
8,297	4,661	5,883	5,654	4,903	3,989	6,248	4,793	3,755	5,051	3,418	205
1,619	847	1,140	1,001	873	679	1,059	856	720	938	738	206
1,107	660	771	772	677	569	847	485	312	348	244	207
17,820	12,352	12,861	11,767	10,829	10,181	19,035	15,521	14,184	21,280	25,046	208
7,802	5,276	5,743	5,169	4,593	4,363	8,000	6,591	6,089	9,759	10,624	209
5,099	3,953	3,851	3,494	3,293	3,166	5,861	4,681	4,120	6,228	9,332	210
35,112	20,100	21,037	20,460	19,243	16,907	29,849	23,582	22,140	33,972	18,109	211
27,676	15,566	15,992	15,512	14,685	12,866	22,660	17,862	16,486	24,724	11,170	212
11,216	5,907	6,029	5,570	5,461	4,868	8,317	6,945	6,958	6,227	4,009	213
4,869	2,633	2,733	2,497	2,442	2,160	3,785	3,440	3,637	3,273	2,368	214
4,468	2,718	3,245	3,217	3,099	2,696	4,166	2,764	1,927	2,343	1,571	215
6,938	2,827	2,794	2,297	2,040	1,823	3,071	2,501	2,571	4,355	2,545	216
9,667	5,978	6,342	5,936	5,465	4,709	7,765	6,928	5,642	7,453	4,336	217
4,270	2,683	2,737	2,599	2,422	2,085	3,366	2,977	2,671	3,625	2,218	218
9,706	6,030	6,299	5,740	5,519	4,629	7,808	6,080	5,374	9,053	9,221	219
5,411	3,542	3,546	3,126	2,982	2,586	4,349	3,516	3,284	5,538	5,976	220
3,920	2,500	2,770	2,775	2,855	2,570	4,372	3,229	2,006	2,440	1,806	221
4,822	2,834	3,179	3,007	2,825	2,552	4,418	3,844	2,878	3,209	1,918	222
2,373	1,365	1,480	1,412	1,412	1,260	2,284	2,067	1,584	1,789	1,146	223
3,757	1,998	2,182	1,963	1,805	1,560	2,690	1,941	1,939	2,133	994	224
1,386	606	716	548	480	353	539	316	261	263	188	225
24,754	16,127	17,397	16,566	15,833	14,783	27,551	20,329	17,527	20,598	16,375	226
20,187	13,348	13,972	13,280	12,732	12,004	22,923	17,059	14,913	17,586	14,057	227
95,828	114,684	128,441	126,579	121,670	114,444	213,516	163,639	126,596	144,997	135,610	228
150	92	123	115	146	129	249	192	143	159	85	229
10,021	7,701	8,421	8,535	8,471	8,336	16,275	13,013	10,663	13,196	12,202	230
26,199	19,488	21,939	21,844	21,133	20,317	38,221	29,272	22,651	26,721	29,872	231
29,401	20,443	21,930	21,470	21,129	21,316	42,722	33,705	26,567	32,706	24,029	232
23,780	62,390	71,014	69,328	65,411	59,064	106,295	79,907	60,501	65,622	64,652	233
6,277	4,570	5,014	5,287	5,380	5,282	9,754	7,550	6,071	6,593	4,770	234
3,577	2,290	2,710	2,456	2,151	1,895	3,165	2,226	1,379	1,751	1,189	235
33,531	20,243	21,094	19,317	17,249	15,176	24,691	19,462	17,798	26,073	18,747	236
6,621	4,439	4,498	4,123	3,524	2,988	4,660	3,776	3,539	4,647	3,091	237
1,874	1,138	1,039	1,033	952	819	1,278	1,025	997	1,408	877	238
11,118	6,622	6,936	6,347	5,700	5,109	8,537	6,608	5,913	8,917	7,186	239
1,274	745	862	709	635	586	978	730	823	1,311	596	240
4,565	2,536	2,564	2,262	2,209	1,996	3,160	2,371	2,151	3,383	2,181	241
9,002	4,657	4,340	3,753	3,407	2,945	5,200	4,224	3,841	3,863	2,730	242
5,574	3,071	2,839	2,476	2,312	2,038	3,666	3,085	2,891	2,895	2,229	243
5,298	3,136	3,455	3,249	3,075	2,713	4,446	3,664	3,276	3,453	2,015	244
40,229	26,113	27,295	25,930	24,257	23,389	46,993	43,107	34,546	46,697	56,506	245
1,588	834	785	703	690	668	1,531	1,560	1,330	2,248	2,953	246
4,698	3,545	3,437	3,076	2,775	2,731	5,752	5,415	4,400	6,301	8,096	247
23,194	15,557	16,791	16,365	15,382	14,730	28,528	25,515	20,303	26,233	33,051	248
1,882	911	1,052	1,027	1,012	975	1,914	1,583	1,031	891	428	249
7,244	4,369	5,047	5,046	4,922	4,003	6,911	5,989	4,359	4,390	2,814	250
2,850	1,648	1,827	1,783	1,745	1,514	2,653	2,571	1,862	1,822	1,104	251
3,837	2,164	2,260	2,088	1,815	1,524	2,354	1,573	1,201	1,185	755	252
34,256	22,449	24,056	23,027	22,958	23,264	45,956	38,429	34,259	44,357	36,643	253
11,206	6,879	7,376	7,055	7,010	7,250	14,456	12,402	11,992	14,788	9,405	254
21,289	14,435	15,331	14,785	14,854	14,971	29,607	24,524	20,831	27,484	24,687	255

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1984 TAXATION YEAR (All money figures in thousands of dollars)

	P O T E N T I A L	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total
Ontario—(Concluded)—(Fin)								
			\$	\$	\$		\$	\$
Perth .....	256	28,358	427,347	630,077	103,534	42,518	452,987	693,909
Stratford .....	257	13,776	229,912	311,490	52,800	19,515	240,695	337,051
Peterborough .....	258	41,991	692,606	969,973	160,179	64,589	731,353	1,063,061
Peterborough .....	259	30,848	520,858	723,263	121,253	46,280	548,777	787,264
Prescott .....	260	11,475	192,868	253,941	43,423	19,077	203,564	280,406
Prince Edward .....	261	8,093	118,409	176,615	28,137	12,879	126,322	197,260
Rainy River District .....	262	8,521	153,467	203,749	34,510	13,600	162,167	224,289
Renfrew .....	263	35,205	615,391	788,781	129,381	55,261	647,247	863,036
Pembroke .....	264	9,774	163,935	215,779	34,824	15,265	173,042	235,850
Russell .....	265	10,738	204,076	241,732	41,304	15,467	211,185	257,962
Simcoe .....	266	96,980	1,629,142	2,173,907	362,201	146,328	1,714,022	2,377,228
Barrie .....	267	23,222	418,808	549,914	96,081	33,768	439,794	593,542
Orillia .....	268	13,130	204,481	287,231	45,680	20,413	216,740	317,177
Stormont .....	269	24,445	437,119	555,150	94,694	39,673	461,287	610,926
Cornwall .....	270	19,257	348,365	439,078	75,351	31,067	367,718	482,109
Sudbury District .....	271	8,126	159,963	195,406	34,627	14,086	168,174	213,872
Sudbury Reg. Mun./Mun. rég. ....	272	62,111	1,193,990	1,517,313	264,823	96,105	1,247,639	1,636,369
Sudbury .....	273	37,954	701,966	932,830	164,890	58,153	735,860	1,010,095
Thunder Bay District .....	274	66,980	1,391,272	1,727,619	323,005	96,113	1,441,885	1,837,473
Thunder Bay .....	275	53,672	1,082,992	1,370,627	253,710	76,309	1,122,964	1,460,250
Timiskaming District .....	276	14,415	262,105	332,568	56,622	24,635	277,583	367,118
Victoria .....	277	19,415	283,767	425,740	67,266	31,094	301,855	477,555
Waterloo Reg. Mun./Mun. rég. ....	278	145,614	2,726,413	3,484,617	610,942	206,050	2,848,125	3,746,786
Cambridge .....	279	36,253	656,317	814,906	139,962	51,431	684,565	877,054
Kitchener .....	280	67,793	1,264,354	1,583,503	274,953	95,293	1,320,063	1,698,857
Waterloo .....	281	26,354	539,672	715,536	134,591	36,586	562,965	763,799
Wellington .....	282	57,566	1,055,741	1,384,174	241,276	84,894	1,108,420	1,501,012
Guelph .....	283	36,768	697,755	900,281	159,165	52,401	730,145	966,716
York Reg. Mun./Mun. rég. ....	284	148,399	3,450,874	4,387,426	902,659	198,622	3,566,716	4,615,671
Markham .....	285	57,857	1,468,560	1,900,695	408,111	75,622	1,515,194	1,986,883
Total, Ontario .....	286	4,049,357	79,237,699	103,411,616	19,133,017	5,844,006	82,647,525	110,772,284
Manitoba —								
Division 1 .....	287	5,504	101,024	126,335	21,456	10,682	107,059	145,432
Division 2 .....	288	12,574	195,365	259,942	38,409	22,976	211,084	302,788
Division 3 .....	289	12,295	155,243	251,370	35,122	23,770	172,078	304,659
Division 4 .....	290	3,332	28,213	65,576	8,950	6,803	32,247	82,350
Division 5 .....	291	5,520	55,008	112,488	15,885	10,946	62,517	139,401
Division 6 .....	292	3,450	38,352	69,760	10,074	6,978	42,867	85,893
Division 7 .....	293	24,878	369,316	531,327	83,585	41,926	391,892	604,926
Brandon .....	294	19,280	290,837	416,849	66,549	32,300	307,493	471,908
Division 8 .....	295	3,647	37,035	68,909	9,191	8,193	42,532	90,189
Division 9 .....	296	9,100	141,232	193,408	29,862	15,240	150,520	220,015
Portage-la-Prairie .....	297	6,896	109,835	146,719	22,852	11,179	116,607	165,474
Division 10 .....	298	1,953	28,703	45,782	7,214	3,089	30,541	50,175
Division 11 .....	299	275,272	5,031,713	6,469,496	1,117,619	420,687	5,293,461	7,130,046
Winnipeg .....	300	275,272	5,031,713	6,469,496	1,117,619	420,687	5,293,461	7,130,046
Division 12 .....	301	5,600	101,439	124,892	20,799	9,563	106,619	141,582
Division 13 .....	302	8,214	150,278	185,324	31,557	13,331	157,124	206,676
Division 14 .....	303	4,952	81,241	107,036	17,139	8,370	86,229	120,868
Division 15 .....	304	7,472	84,740	147,619	20,962	16,415	95,289	188,949
Division 16 .....	305	2,838	34,339	53,676	7,300	7,364	39,583	72,971
Division 17 .....	306	7,951	109,538	162,467	23,806	19,543	122,797	209,364
Division 18 .....	307	6,306	85,321	120,084	17,610	16,196	96,348	155,991
Division 19 .....	308	637	8,498	10,928	1,488	2,413	9,989	15,538
Division 20 .....	309	3,468	45,046	68,793	10,039	8,700	51,590	90,010
Division 21 .....	310	9,215	192,519	225,704	41,791	14,431	199,929	243,970
Flin Flon .....	311	3,721	75,862	92,579	16,934	5,446	78,382	99,805
Division 22 .....	312	7,054	173,004	188,989	38,265	13,661	179,700	204,634
Division 23 .....	313	2,944	75,659	81,161	16,810	4,882	78,232	86,079
Total, Manitoba .....	314	424,176	7,322,826	9,671,065	1,624,932	706,159	7,760,228	10,892,500

Note: See page 283 and following for a description of this table  
and of all items of data.Remarque: On trouvera aux pages 283 et suivantes une explication de ce  
tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS  
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

nder toins de 2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	P I O T S F T M E ▼
4,966	3,295	4,067	3,904	3,749	3,408	6,254	5,025	2,989	2,783	2,078	256
2,014	1,441	1,648	1,613	1,551	1,443	3,150	2,713	1,564	1,362	1,016	257
9,189	5,548	5,853	5,579	5,285	4,644	7,556	6,234	5,366	5,580	3,755	258
6,292	3,846	4,042	3,842	3,722	3,332	5,581	4,594	3,924	4,151	2,954	259
3,545	1,720	2,003	1,751	1,582	1,307	2,031	1,512	1,207	1,471	948	260
1,860	1,136	1,303	1,268	1,146	983	1,637	1,187	787	913	659	261
2,275	1,194	1,230	1,181	979	865	1,388	1,065	940	1,463	1,020	262
8,972	4,805	4,778	4,293	4,392	3,989	7,270	5,306	4,349	4,328	2,779	263
2,489	1,356	1,274	1,191	1,212	1,156	2,086	1,462	1,135	1,226	678	264
2,181	1,003	1,357	1,159	1,083	1,070	2,051	1,918	1,348	1,497	800	265
19,525	12,071	13,559	13,078	12,387	10,889	19,540	14,776	10,844	11,530	8,129	266
4,084	2,700	3,019	2,919	2,708	2,469	4,231	3,356	2,637	3,035	2,610	267
2,941	1,787	1,911	1,807	1,747	1,532	2,705	2,385	1,324	1,320	954	268
6,875	3,584	3,779	3,460	3,017	2,444	4,541	3,666	2,804	3,445	2,058	269
5,416	2,767	2,888	2,723	2,367	1,913	3,527	2,836	2,234	2,739	1,657	270
3,138	1,324	1,315	1,071	855	720	1,110	1,058	1,069	1,573	853	271
16,426	7,959	7,994	7,026	6,624	5,770	9,344	7,639	9,212	12,073	6,038	272
8,929	5,033	5,009	4,509	4,272	3,727	6,036	4,733	5,237	6,678	3,990	273
12,949	7,347	7,350	6,812	6,640	5,615	9,747	8,602	8,658	13,465	8,928	274
9,577	5,796	5,871	5,583	5,482	4,724	8,259	7,142	6,985	10,010	6,880	275
5,039	2,250	2,232	2,104	1,752	1,431	2,564	1,981	1,809	2,267	1,206	276
4,386	2,659	3,142	2,982	2,839	2,415	3,844	2,814	2,262	2,269	1,482	277
23,402	15,336	16,963	16,917	16,970	16,089	27,604	21,303	18,006	19,127	14,333	278
6,183	3,855	4,184	4,346	4,601	4,190	6,937	5,625	4,560	4,359	2,591	279
10,862	7,110	7,768	7,843	7,717	7,479	13,094	9,879	8,547	8,969	6,025	280
3,620	2,681	2,961	2,861	2,754	2,698	4,673	3,581	2,997	3,705	4,055	281
10,504	6,650	7,625	7,276	6,616	6,208	10,440	8,643	7,089	8,007	5,836	282
5,995	4,146	4,359	4,296	3,876	3,648	6,466	5,658	4,661	5,362	3,934	283
19,438	12,941	14,628	13,892	13,010	12,526	24,274	19,711	16,668	23,933	27,601	284
6,588	4,693	5,185	4,851	4,360	4,256	8,837	7,387	6,269	9,364	13,832	285
1752,404	443,812	480,760	457,320	432,318	396,395	716,902	568,514	481,177	612,168	502,236	286
2,123	1,508	1,108	848	742	586	894	720	702	950	501	287
4,034	2,741	2,640	2,154	1,890	1,590	2,606	1,859	1,326	1,397	739	288
3,995	3,001	2,981	2,321	2,038	1,833	2,739	1,680	1,156	1,219	807	289
1,085	792	1,024	771	675	554	732	431	239	283	217	290
1,579	1,292	1,603	1,220	1,117	873	1,241	729	382	563	347	291
1,229	803	964	753	687	495	737	450	275	353	232	292
6,524	4,013	4,811	3,612	3,511	3,315	5,181	3,559	2,856	2,966	1,578	293
5,117	3,029	3,727	2,732	2,661	2,565	3,917	2,732	2,125	2,400	1,295	294
1,449	1,145	1,231	920	740	605	808	521	287	304	183	295
2,226	1,624	1,594	1,459	1,253	1,100	1,964	1,393	1,041	1,009	577	296
1,516	1,184	1,138	1,092	898	773	1,532	1,071	748	803	424	297
438	303	306	249	237	215	363	278	243	275	182	298
54,647	40,175	39,723	35,928	32,205	29,373	51,864	40,816	33,000	35,898	27,058	299
54,647	40,175	39,723	35,928	32,205	29,373	51,864	40,816	33,000	35,898	27,058	300
1,393	1,188	1,041	778	680	603	983	865	807	849	376	301
1,807	1,575	1,396	1,117	951	827	1,539	1,189	1,034	1,267	629	302
1,239	946	945	750	656	586	940	726	579	613	390	303
2,681	2,491	2,444	1,806	1,450	1,142	1,627	979	613	732	450	304
1,561	1,285	1,101	731	633	458	596	353	229	286	131	305
4,390	3,342	2,547	1,770	1,425	1,078	1,765	1,061	770	900	495	306
4,367	2,654	2,056	1,455	1,229	923	1,203	791	558	643	317	307
1,027	458	252	199	86	81	116	70	45	53	26	308
1,854	1,585	1,209	819	634	484	812	464	300	352	187	309
2,502	1,367	1,138	1,005	882	772	1,316	1,156	1,472	1,905	916	310
736	430	411	380	364	320	488	463	701	833	320	311
4,235	1,502	856	638	602	528	801	744	785	1,828	1,142	312
1,201	472	287	258	225	197	391	280	342	578	651	313
107,586	76,262	73,257	61,561	54,548	48,218	81,218	61,114	49,041	55,223	38,131	314

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1984 TAXATION YEAR (All money figures in thousands of dollars)

	P O T E N T I A L	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total
Saskatchewan—								
Division 1.....	315	12,456	\$ 188,454	\$ 309,020	\$ 56,092	19,517	199,777	\$ 341,732
Division 2.....	316	10,669	130,309	251,857	42,583	16,494	139,693	277,690
Weyburn.....	317	5,085	78,507	123,725	22,567	7,225	82,494	133,291
Division 3.....	318	7,380	71,001	171,766	27,600	11,865	78,002	192,028
Division 4.....	319	5,216	51,070	117,529	18,187	8,205	55,676	131,957
Division 5.....	320	13,158	187,716	291,772	44,818	22,919	202,248	334,977
Division 6.....	321	93,058	1,774,850	2,345,853	431,232	127,401	1,846,921	2,495,773
Regina.....	322	80,388	1,608,520	2,059,960	385,614	107,121	1,668,728	2,175,547
Division 7.....	323	21,160	308,810	489,213	79,868	32,332	327,991	538,125
Moose Jaw.....	324	16,246	265,216	379,379	64,133	23,835	278,626	411,611
Division 8.....	325	15,780	198,246	384,081	64,676	22,957	211,572	417,942
Swift Current.....	326	8,085	126,750	198,519	34,484	11,420	133,540	215,245
Division 9.....	327	13,869	195,549	289,044	43,953	24,717	211,700	335,426
Yorkton.....	328	7,127	117,073	159,204	26,280	10,773	123,669	175,069
Division 10.....	329	6,761	72,659	138,350	19,232	12,480	80,356	162,723
Division 11.....	330	89,100	1,673,515	2,200,753	387,829	127,356	1,759,906	2,374,605
Saskatoon.....	331	76,859	1,504,793	1,912,199	342,395	107,802	1,579,271	2,054,965
Division 12.....	332	8,645	105,244	201,516	32,416	13,530	112,979	223,219
Division 13.....	333	11,236	135,780	273,511	46,387	16,704	145,266	296,250
Division 14.....	334	15,926	215,196	341,699	51,795	27,352	233,624	390,188
Division 15.....	335	28,156	434,477	639,692	103,896	46,369	463,951	713,547
Prince Albert.....	336	15,059	275,548	353,975	61,859	22,764	289,664	383,311
Division 16.....	337	13,930	192,533	311,644	49,573	23,770	207,256	353,109
North Battleford.....	338	8,061	124,102	191,154	32,723	11,736	130,851	207,488
Division 17.....	339	10,628	157,406	235,327	38,529	17,909	168,702	260,914
Division 18.....	340	4,020	79,912	90,368	15,046	8,389	86,367	102,000
Total, Saskatchewan.....	341	381,148	6,172,726	9,082,995	1,553,713	580,266	6,531,989	9,942,205
Alberta—								
Division 1.....	342	23,246	391,482	567,452	95,468	33,756	411,943	609,369
Medicine Hat.....	343	18,455	325,681	452,980	77,138	26,628	342,109	486,701
Division 2.....	344	47,381	802,732	1,132,750	185,317	69,301	844,685	1,222,630
Lethbridge.....	345	27,279	495,877	668,291	112,821	38,695	519,144	715,132
Division 3.....	346	10,882	156,599	247,227	37,448	18,323	168,453	276,679
Division 4.....	347	4,998	58,928	118,650	19,530	7,505	62,875	130,922
Division 5.....	348	14,348	188,804	337,181	54,296	22,131	202,645	371,394
Division 6.....	349	331,770	7,387,205	9,375,654	1,832,231	446,675	7,645,803	9,842,407
Calgary.....	350	304,051	6,862,966	8,651,013	1,700,111	406,325	7,097,297	9,065,081
Division 7.....	351	15,179	220,902	357,868	58,023	23,538	236,296	394,817
Division 8.....	352	51,822	939,199	1,237,407	210,470	77,083	988,800	1,340,147
Red Deer.....	353	25,205	501,208	625,045	111,739	34,870	523,334	664,297
Division 9.....	354	10,871	207,419	255,746	44,615	14,656	215,644	270,669
Division 10.....	355	31,132	504,108	730,749	120,641	48,247	534,674	802,761
Division 11.....	356	356,477	7,524,335	9,222,935	1,687,290	487,698	7,811,390	9,753,554
Edmonton.....	357	265,238	5,440,422	6,765,842	1,228,646	361,208	5,654,995	7,158,777
Division 12.....	358	34,263	902,680	992,589	206,772	50,229	932,879	1,046,517
Division 13.....	359	18,921	318,462	418,297	67,264	31,812	340,857	470,632
Division 14.....	360	10,017	232,268	267,635	50,590	15,226	241,907	285,755
Division 15.....	361	44,548	875,703	1,069,197	184,585	70,460	926,813	1,160,629
Total, Alberta.....	362	1,005,855	20,710,825	26,331,337	4,854,539	1,416,640	21,565,662	27,978,882
British Columbia—Colombie-Britannique								
Alberni — Clayoquot Reg. Dist./Dist. rég.....	363	12,465	250,491	310,515	55,978	16,956	254,714	322,169
Port Alberni.....	364	10,969	223,740	276,934	49,987	14,823	227,302	286,873
Bulkley-Nechako Reg. Dist./Dist. rég.....	365	14,788	285,049	349,582	61,006	20,601	290,967	362,063
Capital Reg. Dist./Dist. rég.....	366	131,753	1,950,916	3,071,806	497,880	167,892	1,996,785	3,222,240
Victoria.....	367	112,044	1,673,043	2,624,390	427,200	141,696	1,712,301	2,747,760
Cariboo Reg. Dist./Dist. rég.....	368	23,179	417,954	521,283	88,736	32,999	427,988	543,792
Central Coast Reg. Dist./Dist. rég.....	369	871	11,889	16,538	2,416	1,503	12,359	18,204
Central Fraser Valley Reg. Dist./Dist. rég.....	370	55,000	945,333	1,251,612	208,156	74,014	970,810	1,315,610
Central Kootenay Reg. Dist./Dist. rég.....	371	19,839	300,287	418,892	64,031	28,032	307,995	444,031
Central Okanagan Reg. Dist./Dist. rég.....	372	39,595	549,447	840,442	130,911	54,440	567,527	896,629
Kelowna.....	373	34,317	479,012	730,808	114,474	47,011	494,719	779,210

Note: See page 283 and following for a description of this table  
and of all items of data.Remarque: On trouvera aux pages 283 et suivantes une explication de ce  
tableau et de tous les postes qui le composent.



**TABLEAU 1 (SUITE)**

**TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

*ANNÉE D'IMPOSITION 1984 (En milliers de dollars)*

NUMBER OF ALL RETURNS BY INCOME CLASS NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											P O T E T A L E
nder moins de 2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	
2,682	1,353	2,069	1,810	1,621	1,476	2,266	1,632	1,268	1,777	1,563	315
2,224	1,153	1,592	1,551	1,448	1,286	2,115	1,593	1,107	1,316	1,109	316
787	489	597	615	590	561	1,030	787	573	663	533	317
1,712	808	1,260	1,281	1,092	957	1,388	941	682	839	905	318
1,015	572	928	909	828	646	1,000	696	490	546	575	319
3,833	1,883	2,638	2,334	2,037	1,660	2,532	1,593	1,287	1,974	1,148	320
3,472	8,274	9,901	9,820	9,219	8,727	17,092	14,248	11,165	13,780	11,703	321
0,466	6,771	7,874	7,877	7,415	7,114	14,637	12,446	9,829	12,155	10,537	322
4,424	2,371	2,991	2,917	2,654	2,341	3,990	3,212	2,653	2,813	1,966	323
3,090	1,695	2,030	2,043	1,846	1,670	3,060	2,508	2,201	2,212	1,480	324
2,682	1,496	2,090	2,166	2,075	1,778	2,790	2,209	1,617	2,073	1,981	325
1,219	773	977	995	959	901	1,499	1,184	850	1,108	955	326
4,162	2,376	2,909	2,614	2,207	1,753	2,814	2,060	1,365	1,495	962	327
1,404	848	1,038	1,073	883	735	1,395	1,149	769	870	609	328
2,265	1,151	1,512	1,343	1,146	1,011	1,425	865	590	675	497	329
5,703	9,145	10,588	10,400	9,485	8,587	15,767	12,648	10,818	13,567	10,648	330
2,426	7,800	8,773	8,718	7,888	7,201	13,621	10,965	9,454	11,616	9,340	331
1,945	958	1,383	1,270	1,132	995	1,561	1,212	943	1,227	904	332
2,319	1,101	1,568	1,515	1,406	1,207	1,948	1,537	1,210	1,502	1,391	333
4,577	2,277	3,073	2,822	2,454	1,979	3,105	2,229	1,635	1,920	1,281	334
7,970	3,770	4,683	4,181	3,756	3,202	5,389	3,904	2,976	3,826	2,712	335
3,389	1,877	2,002	1,965	1,677	1,464	2,742	2,124	1,668	2,315	1,541	336
4,197	1,949	2,479	2,300	2,047	1,731	2,733	2,009	1,376	1,704	1,245	337
1,424	812	1,056	1,087	1,010	900	1,476	1,233	841	1,054	843	338
3,598	1,443	1,719	1,528	1,483	1,275	2,013	1,444	1,122	1,378	906	339
2,740	821	636	544	457	380	700	567	560	708	276	340
1,520	42,901	54,019	51,305	46,547	40,991	70,628	54,599	42,864	53,120	41,772	341
4,339	2,438	2,894	2,921	2,765	2,389	4,033	3,205	2,739	3,424	2,609	342
3,262	1,983	2,301	2,282	2,133	1,883	3,218	2,542	2,180	2,753	2,091	343
9,219	4,857	5,872	5,867	5,553	5,174	8,698	7,062	5,386	6,672	4,941	344
4,704	2,731	3,115	3,163	2,984	2,775	4,995	4,062	3,169	4,009	2,988	345
3,368	1,406	1,761	1,669	1,570	1,368	2,231	1,607	1,074	1,245	1,024	346
929	468	778	746	685	579	889	628	544	679	580	347
3,112	1,629	2,060	2,122	1,955	1,710	2,625	2,016	1,452	1,894	1,556	348
5,950	29,249	33,528	33,241	30,914	29,076	56,607	45,661	38,235	49,655	53,559	349
1,649	26,440	29,999	29,805	27,878	26,268	51,877	42,103	35,387	45,424	49,495	350
3,233	1,722	2,329	2,207	2,070	1,802	2,783	2,063	1,639	2,002	1,688	351
0,548	5,726	6,937	6,693	6,004	5,425	9,338	7,681	5,743	7,373	5,615	352
3,964	2,471	2,873	2,701	2,558	2,383	4,468	3,910	2,852	3,682	3,008	353
1,549	975	1,313	1,414	1,297	1,104	1,787	1,203	1,012	1,607	1,395	354
5,659	3,677	4,760	4,615	4,097	3,718	5,734	4,374	3,166	4,104	3,343	355
4,735	32,859	37,608	36,870	34,274	31,558	63,237	49,951	40,934	56,669	49,003	356
3,817	24,752	28,011	27,890	26,108	24,089	48,849	38,578	30,899	40,046	33,169	357
7,894	3,636	4,019	3,589	3,313	2,793	4,853	3,766	3,688	4,680	7,998	358
5,466	2,553	3,378	3,159	2,819	2,257	3,491	2,601	1,860	2,460	1,768	359
2,570	1,138	1,340	1,134	1,016	830	1,277	1,093	973	1,892	1,963	360
2,605	5,302	6,309	5,734	5,427	4,596	7,690	5,836	4,721	6,815	5,425	361
3,176	97,635	114,886	111,981	103,759	94,379	175,273	138,747	113,166	151,171	142,467	362
2,749	1,249	1,311	1,189	1,026	848	1,517	1,322	1,547	2,474	1,724	363
2,377	1,049	1,105	1,002	871	720	1,342	1,168	1,421	2,232	1,536	364
3,891	1,440	1,710	1,392	1,221	1,045	1,831	1,680	1,929	2,794	1,668	365
3,076	11,235	14,212	14,189	13,368	11,997	23,458	18,219	13,888	17,848	13,402	366
3,042	9,418	11,815	11,923	11,259	10,102	20,271	15,626	11,805	14,974	11,461	367
5,233	2,670	3,152	2,440	2,159	1,836	2,823	2,663	2,768	4,054	2,201	368
367	174	184	156	106	62	110	102	101	86	55	369
3,976	5,489	7,057	6,407	5,550	4,739	8,275	6,832	5,717	8,593	5,379	370
1,434	2,343	2,627	2,426	2,297	1,827	3,025	2,549	2,161	2,838	1,505	371
3,994	4,364	5,711	5,405	4,813	3,967	6,346	4,882	3,894	4,793	3,271	372
5,910	3,768	4,984	4,672	4,178	3,439	5,523	4,201	3,303	4,132	2,901	373

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS  
AND SELECTED LOCALITIES

1984 TAXATION YEAR (All money figures in thousands of dollars)

	P O S T E M E	TAXABLE RETURNS DÉCLARATIONS IMPOSABLES				ALL RETURNS TOUTES LES DÉCLARATIONS		
		Number of Returns	Wages, Salaries and Comm. from Empl.	Total Income	Total Tax Payable	Number of Returns	Wages, Salaries and Comm. from Empl.	To Incor
		Nombre de déclarations	Salaires, traites, et comm. d'emploi	Revenu total	Impôt total à payer	Nombre de déclarations	Salaires, traites, et comm. d'emploi	Reve lo
British Columbia—Colombie-Britannique—(Concluded)—(Fin)								
Columbia — Shuswap Reg. Dist./Dist. rég. ....	374	16,686	264,755	363,410	59,014	22,969	271,506	382,050
Comox — Strathcona Reg. Dist. rég. ....	375	30,077	525,629	691,215	117,847	40,657	536,416	720,950
Cowichan Valley Reg. Dist./Dist. rég. ....	376	22,173	355,268	495,260	80,203	30,513	363,919	521,761
Dewdney — Alouette Reg. Dist./Dist. rég. ....	377	27,398	498,540	628,029	106,820	36,332	507,701	653,820
East Kootenay Reg. Dist./Dist. rég. ....	378	24,039	505,064	611,224	114,111	31,459	513,790	632,400
Fraser — Cheam Reg. Dist./Dist. rég. ....	379	24,095	368,009	518,616	81,471	33,106	377,543	547,330
Fraser — Fort George Reg. Dist./Dist. rég. ....	380	39,621	834,119	982,327	181,030	52,399	850,460	1,011,030
Prince George .....	381	34,884	735,407	868,780	160,768	45,874	749,831	894,017
Greater Vancouver Reg. Dist./Dist. rég. ....	382	625,538	11,509,862	15,649,742	2,841,386	787,714	11,744,538	16,254,147
Burnaby .....	383	73,784	1,346,503	1,734,398	301,397	90,942	1,369,418	1,795,752
Coquitlam .....	384	28,636	589,210	703,589	128,122	35,358	598,711	723,175
Delta .....	385	35,480	755,702	930,011	174,170	44,833	768,493	958,668
New Westminster .....	386	19,175	307,381	437,317	75,010	24,375	313,062	457,056
North Vancouver Nord .....	387	53,827	1,103,704	1,411,583	265,137	65,466	1,123,600	1,454,189
Port Coquitlam .....	388	17,504	365,071	427,753	77,126	21,952	370,336	439,259
Port Moody .....	389	7,590	160,700	189,646	34,884	9,382	163,271	194,743
Richmond .....	390	53,988	1,074,614	1,332,214	238,283	66,043	1,092,919	1,374,456
Surrey .....	391	73,241	1,329,508	1,670,638	285,948	96,262	1,355,504	1,736,748
Vancouver .....	392	230,417	3,856,837	5,796,658	1,052,013	292,938	3,953,981	6,056,282
West Vancouver Ouest .....	393	19,148	422,261	700,714	154,691	23,763	432,782	730,531
White Rock .....	394	10,778	156,449	260,407	43,897	13,944	159,709	276,615
Kitimat — Stikine Reg. Dist./Dist. rég. ....	395	15,497	339,738	396,024	74,234	21,132	345,177	408,075
Kootenay Boundary Reg. Dist./Dist. rég. ....	396	14,046	266,751	340,682	59,279	18,977	271,802	356,022
Trail and/et Rossland .....	397	7,580	148,586	192,010	34,693	9,779	151,032	199,758
Mount Waddington Reg. Dist./Dist. rég. ....	398	6,283	150,239	169,827	33,432	8,187	152,185	173,944
Nanaimo Reg. Dist./Dist. rég. ....	399	34,442	515,797	757,643	122,897	47,313	529,403	800,175
Nanaimo .....	400	22,773	369,623	510,689	84,985	30,967	378,928	535,508
North Okanagan Reg. Dist./Dist. rég. ....	401	23,030	337,040	487,386	76,224	32,116	347,066	516,548
Vernon .....	402	17,215	256,589	375,262	59,962	23,254	263,671	395,792
Okanagan —								
Similkameen Reg. Dist./Dist. rég. ....	403	25,600	314,170	510,743	74,762	35,197	325,349	548,865
Penticton .....	404	11,831	151,164	242,230	36,225	15,758	156,139	258,176
Peace River — Liard Reg. Dist./Dist. rég. ....	405	23,163	445,910	539,324	97,722	32,369	457,852	559,881
Dawson Creek .....	406	6,690	113,146	143,227	23,945	9,680	117,511	150,523
Powell River Reg. Dist./Dist. rég. ....	407	7,909	139,759	182,367	30,404	10,932	142,288	190,581
Skeena — Queen Charlotte								
Reg. Dist./Dist. rég. ....	408	10,644	199,986	247,774	44,593	13,500	203,504	254,986
Prince Rupert .....	409	8,012	149,913	187,609	33,706	9,861	152,541	192,769
Squamish — Lillooet Reg. Dist./Dist. rég. ....	410	7,153	135,236	165,158	28,891	9,726	138,013	171,595
Stikine Reg. Dist./Dist. rég. ....	411	982	24,454	26,521	5,246	1,227	24,707	27,042
Sunshine Coast Reg. Dist./Dist. rég. ....	412	6,965	98,929	151,914	24,578	9,533	101,204	160,147
Thompson — Nicola Reg. Dist./Dist. rég. ....	413	42,206	776,291	976,401	165,495	57,494	794,036	1,016,802
Kamloops .....	414	29,577	551,295	693,256	118,572	39,165	563,602	720,074
Total, British Columbia — Colombie-Britannique .	415	1,325,037	23,316,911	31,672,257	5,528,752	1,729,289	23,827,604	33,032,919
Yukon								
Whitehorse .....	416	8,207	167,056	199,659	37,085	9,920	169,767	204,290
Total, Yukon .....	417	11,137	222,258	264,510	48,636	13,919	226,217	271,149
N.W.T. — T.N.-O.								
Baffin Region .....	418	3,176	68,972	74,353	14,507	4,396	70,397	76,719
Keewatin Region .....	419	1,229	22,213	24,280	3,939	1,955	23,097	25,731
Fort Smith Region .....	420	11,746	285,964	314,597	61,913	14,560	290,335	320,565
Yellowknife .....	421	6,554	168,166	185,782	37,744	7,531	170,014	188,124
Inuvik Region .....	422	3,424	73,424	78,410	14,426	4,529	75,257	81,002
Kitikmeot Region .....	423	1,016	22,420	23,852	4,544	1,653	23,230	24,966
Total, N.W.T. — T.N.-O. ....	424	20,591	472,994	515,492	99,329	27,093	482,316	528,983
Outside Canada — Hors du Canada								
United States/États-Unis .....	425	12,189	259,179	381,829	92,976	18,235	268,069	402,356
Elsewhere/Ailleurs .....	426	12,164	242,604	296,412	54,760	17,366	257,708	318,043
Total, Outside Canada — Hors du Canada .....	427	24,353	501,784	678,241	147,737	35,601	525,777	720,399
Grand Total — Total global .....	428	10,689,951	197,381,898	258,012,992	42,452,422	15,480,025	205,516,683	277,025,141

Note: See page 283 and following for a description of this table  
and of all items of data.Remarque: On trouvera aux pages 283 et suivantes une explication de ce  
tableau et de tous les postes qui le composent.



**TOUTES LES DÉCLARATIONS PAR COMTÉ OU DIVISION DE RECENSEMENT  
ET ENDROIT CHOISI**

ANNÉE D'IMPOSITION 1984 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS  
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

Under Moins de 2,500	\$2,500 to-à \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 to-à \$40,000	\$40,000 and over et plus	P O T E N T I A L T E S T E M E ▼
3,461	1,860	2,271	1,898	1,795	1,493	2,381	2,017	1,820	2,485	1,488	374
6,184	2,989	3,600	3,233	2,940	2,438	4,102	3,371	3,514	5,100	3,186	375
4,563	2,250	2,746	2,592	2,347	2,010	3,299	2,557	2,397	3,598	2,154	376
5,128	2,480	3,095	2,850	2,602	2,187	4,045	3,537	3,128	4,698	2,582	377
4,328	2,281	2,595	2,305	2,053	1,737	2,853	2,392	2,361	4,453	4,101	378
4,771	2,554	3,240	2,956	2,616	2,118	3,726	3,091	2,735	3,453	1,846	379
8,463	3,432	3,829	3,352	3,131	2,711	5,165	4,763	4,973	7,772	4,808	380
7,230	2,968	3,342	2,937	2,793	2,432	4,637	4,185	4,252	6,820	4,278	381
76,960	52,975	64,535	62,277	57,949	52,384	100,069	84,148	67,841	90,913	77,663	382
7,677	5,797	7,313	7,014	6,883	6,244	12,482	10,475	8,354	11,155	7,548	383
3,622	2,324	2,596	2,465	2,294	2,118	4,450	3,864	3,242	4,777	3,606	384
5,184	2,971	3,477	3,191	2,820	2,417	4,735	4,166	3,730	6,437	5,705	385
2,374	1,609	2,003	2,032	1,997	1,803	3,420	2,815	2,162	2,579	1,581	386
5,259	4,029	5,099	4,853	4,453	4,227	8,268	7,066	5,580	7,980	8,652	387
2,708	1,322	1,570	1,420	1,366	1,230	2,513	2,396	2,076	3,282	2,069	388
1,011	563	693	662	584	536	1,067	1,025	839	1,343	1,059	389
5,985	4,065	5,000	4,762	4,437	4,103	8,408	7,625	6,264	8,759	6,635	390
12,989	6,888	8,095	7,646	6,793	6,055	11,191	9,706	8,507	11,618	6,774	391
27,303	20,877	25,420	24,932	23,277	20,959	39,058	31,246	24,142	28,702	27,022	392
1,542	1,528	1,867	1,763	1,593	1,397	2,466	2,151	1,708	2,481	5,267	393
1,074	847	1,205	1,347	1,280	1,174	1,757	1,377	1,046	1,479	1,358	394
3,792	1,565	1,494	1,283	1,212	1,030	1,777	1,592	1,611	3,404	2,372	395
2,764	1,335	1,402	1,349	1,375	1,132	1,793	1,569	1,623	3,045	1,590	396
1,153	614	624	693	716	622	913	832	920	1,747	945	397
1,283	542	520	482	474	341	636	517	710	1,534	1,148	398
6,736	3,709	4,648	4,160	3,747	3,159	5,246	4,287	3,614	4,954	3,053	399
4,584	2,366	2,913	2,298	1,977	1,777	3,356	2,881	2,526	3,457	2,058	400
4,707	2,641	3,355	3,051	2,810	2,191	3,570	2,738	2,208	2,986	1,859	401
2,982	1,820	2,391	2,192	2,074	1,639	2,653	2,008	1,646	2,324	1,525	402
4,110	2,953	3,908	3,801	3,385	2,792	4,300	3,087	2,281	2,914	1,666	403
1,681	1,216	1,581	1,667	1,542	1,315	1,974	1,551	1,097	1,337	797	404
5,779	2,471	2,935	2,383	2,179	1,928	3,191	2,635	2,335	3,628	2,905	405
1,763	774	956	784	726	646	1,056	835	657	924	559	406
1,806	804	875	845	663	606	1,052	956	1,119	1,514	692	407
1,766	867	1,024	1,029	973	899	1,528	1,187	1,164	1,856	1,207	408
1,078	602	730	752	739	682	1,149	944	882	1,431	872	409
1,585	734	872	769	610	539	906	821	810	1,321	759	410
160	88	94	72	69	34	66	94	109	260	181	411
1,264	748	969	932	789	596	1,029	833	734	1,001	638	412
9,221	4,455	4,881	4,183	3,794	3,207	5,871	5,192	4,872	7,721	4,097	413
5,670	2,919	3,194	2,778	2,593	2,299	4,337	3,794	3,408	5,167	3,006	414
209,551	122,697	148,852	139,406	128,053	111,853	203,990	169,633	143,964	202,090	149,200	415
1,056	671	716	719	685	617	1,025	1,071	891	1,376	1,093	416
1,813	1,019	1,045	1,034	957	836	1,411	1,362	1,126	1,869	1,447	417
1,126	471	301	300	211	166	277	267	258	390	629	418
595	234	158	108	113	75	147	128	135	146	116	419
1,930	1,071	919	869	827	666	1,302	1,330	1,141	2,205	2,300	420
646	429	419	416	414	329	726	774	711	1,278	1,389	421
746	455	359	321	270	239	456	371	311	526	475	422
553	188	99	95	77	57	104	85	88	108	199	423
4,950	2,419	1,836	1,693	1,498	1,203	2,286	2,181	1,933	3,375	3,719	424
4,149	1,782	1,572	1,267	1,081	858	1,428	1,217	906	1,293	2,682	425
3,252	1,878	1,520	1,103	973	775	1,389	1,405	1,951	1,422	1,698	426
7,401	3,660	3,092	2,370	2,054	1,633	2,817	2,622	2,857	2,715	4,380	427
1,112,801	1,190,474	1,365,038	1,286,652	1,181,848	1,066,887	1,902,759	1,475,353	1,214,136	1,509,892	1,174,185	428

TABLE 2

## ADDITIONAL LOCALITIES NOT TABULATED ELSEWHERE

1984 TAXATION YEAR

		ALL RETURNS TOUTES LES DÉCLARATIONS			TAXABLE RETURNS DÉCLARATIONS IMPOSABLES			
Locality	Province	Number of Returns	Average Income	Total Income	Number of Returns	Average Income	Total Income	Total Tax Payable
Localité	Province	Nombre de décla- rations	Revenu moyen	Revenu total	Nombre de décla- rations	Revenu moyen	Revenu total	Impôt total à payer
			\$	(\$ '000)		\$	(\$ '000)	(\$ '000)
Abbotsford	B.C.-C.-B.	21,254	17,401	369,852	15,673	22,391	350,937	56,611
Ajax	Ont.	17,897	20,893	373,929	13,764	26,093	359,152	69,171
Alma	Qué.	14,720	16,765	246,789	9,698	23,542	228,319	24,866
Amherstburg	Ont.	9,044	19,510	176,452	6,006	27,341	164,213	31,511
Amos	Qué.	8,083	16,268	131,497	5,373	22,506	120,926	13,351
Ancaster	Ont.	9,894	25,016	247,509	7,274	32,300	234,950	48,111
Aurora	Ont.	11,526	21,892	252,331	8,549	28,085	240,106	47,491
Aylmer	Qué.	16,577	20,604	341,561	12,409	26,217	325,339	40,231
Baie Comeau	Qué.	11,381	20,799	236,724	8,267	27,433	226,794	29,221
Bathurst	N.B.-N.-B.	12,999	15,500	201,496	9,121	21,111	192,561	34,291
Beaconsfield	Qué.	10,601	32,233	341,709	8,106	40,360	327,162	50,631
Beloil	Qué.	11,032	18,810	207,518	7,655	25,464	194,932	23,211
Blainville	Qué.	11,315	16,284	184,254	7,629	22,613	172,516	18,811
Boisbriand	Qué.	7,935	16,454	130,568	5,366	22,856	122,648	13,761
Boucherville	Qué.	18,648	23,154	432,617	14,082	29,422	414,321	54,811
Bridgewater	N.S.-N.-É.	8,816	15,234	134,303	5,500	21,981	120,896	20,361
Buckingham	Qué.	7,519	16,810	126,401	5,103	22,938	117,055	13,171
Caledon	Ont.	17,037	24,058	409,878	12,499	31,063	388,261	82,701
Campbell River	B.C.-C.-B.	14,465	18,885	273,183	10,928	24,039	262,699	47,421
Camrose	Alta.-Alb.	10,245	17,512	179,420	6,972	23,603	164,566	26,971
Cape Breton-Subd. B.	N.S.-N.-É.	8,087	14,501	117,273	4,849	21,753	105,482	17,621
Châteauguay	Qué.	22,733	18,065	410,685	16,129	24,032	387,619	44,441
Cobourg	Ont.	11,104	18,130	201,318	7,882	23,820	187,753	32,131
Collingwood	Ont.	9,184	15,584	143,129	6,066	21,324	129,354	20,651
Côte St-Luc	Qué.	14,263	25,195	359,365	10,776	31,094	335,070	42,731
Courtenay	B.C.-C.-B.	10,299	16,600	170,965	7,473	21,800	162,914	26,441
Cowansville	Qué.	7,245	15,376	111,399	4,796	21,062	101,016	10,761
Cowichan Valley- Subd. A, B, C.	B.C.-C.-B.	7,280	16,829	122,520	5,363	21,693	116,343	18,331
Cranbrook	B.C.-C.-B.	12,637	18,472	233,431	9,574	23,408	224,113	38,421
Dauphin	Man.	7,587	13,974	106,024	4,042	21,997	88,913	13,961
Duncan	B.C.-C.-B.	12,771	17,221	219,934	9,289	22,451	208,548	33,941
Dundas	Ont.	15,216	21,827	332,128	10,949	28,515	312,221	60,991
Dunnville	Ont.	7,246	15,704	113,798	4,496	23,026	103,527	16,961
East Gwillimbury	Ont.	7,149	20,090	143,626	5,212	26,143	136,260	26,211
East Hants	N.S.-N.-É.	11,869	14,763	175,231	7,387	21,625	159,750	26,721
Elliot Lake	Ont.	10,381	22,742	236,090	7,182	31,705	227,711	48,661
Essa	Ont.	7,639	16,487	125,951	5,239	22,605	118,432	19,311
Estevan	Sask.	7,024	20,647	145,027	5,027	27,160	136,535	27,591
Flamboro	Ont.	10,799	20,041	216,432	7,551	26,823	202,544	37,651
Fort Erie	Ont.	15,211	15,764	239,801	9,357	22,513	210,659	33,191
Fort McMurray	Alta.-Alb.	19,764	29,900	590,953	15,880	36,401	578,058	138,991
Fort Saskatchewan	Alta.-Alb.	8,449	22,010	185,967	6,343	28,046	177,898	34,371
Fort St. John	B.C.-C.-B.	9,991	17,621	176,055	7,302	23,289	170,060	31,231
Gaspé	Qué.	9,173	13,999	128,413	5,877	19,776	116,225	12,251
Georgina	Ont.	11,728	16,011	187,778	7,730	22,200	171,608	29,151
Grande Prairie	Alta.-Alb.	17,295	19,592	338,848	12,510	25,471	318,643	57,581
Greenfield Park	Qué.	10,724	17,750	190,357	7,519	23,745	178,544	20,051
Grimsby	Ont.	10,614	19,658	208,660	7,321	26,703	195,499	36,291
Haldimand	Ont.	8,848	17,514	154,966	5,824	24,651	143,570	25,371
Halifax-Subd. C.	N.S.-N.-É.	20,588	17,046	350,947	14,166	23,374	331,123	59,781
Halifax-Subd. D.	N.S.-N.-É.	12,805	18,297	234,299	9,235	24,067	222,266	40,841
Halton Hills	Ont.	18,377	20,732	381,004	13,291	27,083	359,964	69,891
Hawkesbury	Ont.	7,939	14,622	116,090	4,783	22,190	106,137	18,481
Huntsville	Ont.	8,500	14,870	126,403	5,251	21,481	112,802	17,701
Iberville	Qué.	8,547	15,164	129,614	5,670	20,682	117,272	12,181
Ingersoll	Ont.	7,048	15,992	112,715	4,560	22,521	102,697	16,911
Kapuskasing	Ont.	7,662	19,079	146,190	5,095	27,179	138,479	27,101
Kenora	Ont.	8,926	18,950	169,156	6,360	24,995	158,972	28,521
King	Ont.	9,655	25,854	249,628	7,099	33,282	236,272	51,431
Kings-Subd. A	N.S.-N.-É.	7,618	13,839	105,426	4,498	20,761	93,386	14,511
Kirkland Lake	Ont.	7,792	15,783	122,986	4,733	23,801	112,651	20,071
La Baie	Qué.	11,473	15,987	183,422	7,434	23,124	171,909	18,291
Langley	B.C.-C.-B.	11,545	16,893	195,039	8,384	22,163	185,820	30,951
La Tuque	Qué.	8,260	16,393	135,407	5,298	23,515	124,586	13,961
Lauson	Qué.	8,045	16,260	130,813	5,374	22,373	120,234	12,891
Leamington	Ont.	12,426	16,886	209,834	8,408	22,832	191,980	33,081
Leduc	Alta.-Alb.	8,761	20,314	177,978	6,489	26,120	169,497	31,531
Lincoln	Ont.	8,384	17,513	146,835	5,401	24,675	133,273	22,551
Lindsay	Ont.	11,955	16,020	191,529	7,777	22,133	172,131	27,531
Lloydminster	Alta.-Alb.	8,585	20,864	179,124	6,410	26,452	169,561	31,441
Loretteville	Qué.	8,916	17,286	154,123	6,089	23,610	143,764	15,991

Note: Additional selected localities are shown above which are not tabulated in Table 1 of Part 2. These were tabulated from our master file and no sample was used. Similar data on certain other localities are available on request, but these do not include localities within the boundaries of cities shown in Table 1.



## AUTRES LOCALITÉS NON COMPRISES DANS LES AUTRES TABLEAUX

ANNÉE D'IMPOSITION 1984

Locality	Province	ALL RETURNS			TAXABLE RETURNS			
		TOUTES LES DÉCLARATIONS			DÉCLARATIONS IMPOSABLES			
		Number of Returns	Average Income	Total Income	Number of Returns	Average Income	Total Income	Total Tax Payable
Localité	Province	Nombre de déclarations	Revenu moyen	Revenu total	Nombre de déclarations	Revenu moyen	Revenu total	Impôt total à payer
			\$	(\$ (000))		\$	(\$ (000))	(\$ (000))
Maple Ridge	B.C.-C.-B.	19,748	18,610	367,522	15,297	23,187	354,694	60,777
Mascouche	Qué.	12,057	16,437	198,191	8,065	23,113	186,408	20,890
Matane	Qué.	8,364	14,965	125,174	5,453	20,918	114,071	12,081
Matsqui	B.C.-C.-B.	12,863	16,557	212,974	9,316	21,412	199,481	30,756
Midland	Ont.	9,355	16,062	150,266	6,295	21,864	137,639	22,021
Milton	Ont.	19,482	21,835	425,393	14,462	28,017	405,185	81,395
Mirabel	Qué.	10,939	15,328	167,684	7,216	21,274	153,514	15,995
Mission	B.C.-C.-B.	11,754	16,695	196,239	8,349	22,281	186,027	31,029
Mount Pearl	Nfld.-T.-N.	11,273	16,430	185,226	8,731	20,568	179,586	31,500
Mount Royal	Qué.	9,723	37,571	365,306	7,614	45,660	347,656	56,103
Nelson	B.C.-C.-B.	8,127	17,367	141,147	6,136	21,903	134,400	20,716
Newcastle	Ont.	19,069	18,834	359,153	13,227	25,433	336,409	61,859
Newmarket	Ont.	22,207	20,529	455,897	16,390	26,425	433,110	82,979
Nickel Centre	Ont.	7,276	16,032	116,652	4,665	23,169	108,088	18,072
Orangeville	Ont.	12,013	18,778	225,585	8,461	25,015	211,658	38,765
Oromocto	N.B.-N.-B.	7,429	15,947	118,476	5,670	20,376	115,536	18,222
Osgoode	Ont.	10,076	22,549	227,210	7,613	28,562	217,447	42,547
Outremont	Qué.	10,949	29,300	320,809	8,396	36,086	302,981	45,561
Pelham	Ont.	7,445	21,646	161,158	5,118	29,435	150,651	29,404
Perth	Ont.	7,351	15,803	116,171	4,978	21,219	105,629	16,329
Petawawa	Ont.	7,371	17,310	127,598	5,266	23,237	122,370	19,946
Pierrefonds	Qué.	22,935	19,568	448,792	16,740	25,431	425,724	51,297
Port Hope	Ont.	8,007	17,711	141,815	5,454	24,024	131,028	22,058
Powell River	B.C.-C.-B.	9,974	17,834	177,879	7,317	23,338	170,767	28,679
Prince Albert	Sask.	22,764	16,838	383,311	15,059	23,505	353,975	61,859
Quesnel	B.C.-C.-B.	12,188	17,052	207,837	8,699	23,072	200,710	35,083
Rayside-Balfour	Ont.	8,455	15,512	131,162	5,159	23,509	121,286	20,626
Renfrew	Ont.	7,800	15,241	118,886	5,058	21,301	107,743	17,694
Riverview	N.B.-N.-B.	8,431	18,794	158,453	6,386	24,070	153,717	28,054
Salmon Arm	B.C.-C.-B.	7,748	15,418	119,464	5,441	20,614	112,162	16,957
Selkirk	Man.	8,413	15,754	132,545	5,247	22,738	119,307	20,503
Sidney	B.C.-C.-B.	9,874	19,359	191,156	7,659	23,628	180,973	29,143
Sillery	Qué.	7,476	28,017	209,462	5,395	36,642	197,685	29,027
Simcoe	Ont.	13,593	16,585	225,452	8,918	23,146	206,418	36,092
Smiths Falls	Ont.	9,746	15,959	155,544	6,619	21,549	142,634	22,746
Spruce Grove	Alta.-Alb.	9,243	20,240	187,087	6,862	25,993	178,365	32,651
St. Albert	Alta.-Alb.	22,196	22,940	509,191	17,131	28,515	488,492	94,126
St-Augustine-Desmaures	Qué.	8,064	17,875	144,145	5,634	24,119	135,890	15,273
St-Bruno, Lac								
St-Jean Est	Qué.	11,818	22,617	267,299	8,569	29,647	254,047	33,653
St-Constant	Qué.	7,125	17,192	122,497	5,109	22,769	116,329	12,892
St-Eustache	Qué.	18,680	16,903	315,749	12,841	23,086	296,458	33,572
St-Lambert	Qué.	13,049	26,573	346,755	9,988	32,855	328,161	46,098
St-Louis de Terrebonne	Qué.	10,691	17,656	188,769	7,702	23,326	179,664	20,343
Ste-Julie	Qué.	8,343	20,761	173,211	6,198	26,830	166,296	20,654
Ste-Thérèse	Qué.	9,479	17,870	169,396	6,361	24,711	157,189	19,188
Steinbach	Man.	7,090	13,323	94,463	3,842	20,896	80,284	11,450
Strathcona County-Subd. A	Alta.-Alb.	26,955	23,075	621,993	20,320	29,279	594,952	116,687
Strathroy	Ont.	7,509	15,819	118,788	5,142	21,213	109,080	17,457
Summerside	P.E.I.-Î.-P.-É.	7,353	14,875	109,378	5,610	18,593	104,307	15,232
Terrace	B.C.-C.-B.	10,240	18,603	190,497	7,826	23,603	184,720	32,989
Terrebonne	Qué.	7,119	15,615	111,170	4,644	22,019	102,258	11,146
Thompson	Man.	8,522	20,464	174,400	5,972	27,972	167,051	34,710
Tillsonburg	Ont.	8,846	15,946	141,061	5,956	21,547	128,336	21,124
Tracy	Qué.	7,539	17,082	128,783	4,853	24,522	119,008	13,690
Trenton	Ont.	15,952	16,691	266,257	10,895	22,825	248,680	41,150
Val D'or	Qué.	14,672	17,032	249,897	9,884	23,556	232,829	26,725
Valley East	Ont.	11,172	16,310	182,219	7,184	23,766	170,738	28,971
Vaughan	Ont.	21,818	22,801	497,474	16,462	28,696	472,396	100,397
Vernon	B.C.-C.-B.	23,254	17,020	395,792	17,215	21,798	375,262	59,962
Victoriaville	Qué.	16,396	14,507	237,865	10,424	20,474	213,426	21,600
Wallaceburg	Ont.	9,206	17,006	156,566	6,147	23,648	145,367	25,721
Westmount	Qué.	9,901	43,319	428,904	7,756	52,179	404,707	62,319
Wetaskiwin	Alta.-Alb.	7,362	16,924	124,596	4,874	23,278	113,460	18,737
Whitchurch-Stouffville	Ont.	8,159	21,244	173,335	5,900	27,670	163,253	32,309
Williams Lake	B.C.-C.-B.	11,076	18,049	199,912	8,138	23,670	192,633	33,632
Wilmot	Ont.	7,003	17,495	122,523	4,710	23,729	111,766	18,186
Woolwich	Ont.	9,162	18,695	171,291	6,273	24,997	156,808	26,050
Yarmouth	N.S.-N.-É.	7,205	14,190	102,240	4,185	21,505	89,999	15,336
Yellowknife	N.W.T.-T.N.-O.	7,531	24,980	188,124	6,554	28,346	185,782	37,744

Remarque: On trouvera ci-dessus certaines localités qui ne sont pas comprises dans le tableau 1 de la partie 2. Elles ont été tirées de notre dossier général et on n'a pas utilisé d'échantillon. On peut obtenir, sur demande, des données semblables concernant certaines autres localités, mais elles ne comprennent pas les localités à l'intérieur des limites des villes indiquées au tableau 1.





## **Part 3**

Description of Tables

Historical Statistics

Miscellaneous Statistics

## **Description of Tables in Part 3**

## **Partie 3**

Description des tableaux

Statistiques historiques

Statistiques diverses

## **Description des tableaux de la Partie 3**





## **Description of Tables in Part 3**

### **HISTORICAL TABLES**

For historical tables 3 through 6, the totals include records with age unstated and the group "Males and Females" includes records with sex unstated.

#### **TABLE 1 — YEARLY RECORD OF RETURNS FILED**

This table summarizes data from earlier taxation statistics reports. For taxable returns, the number of returns, total income, total exemptions and deductions, taxable income and total tax payable are shown for 1955 through 1984 tax years. This table also indicates the total income for all returns and non-taxable returns. Note that total income is equivalent to total income assessed as defined by Item 28.

#### **TABLE 2 — YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME CLASS**

This table summarizes data from earlier taxation statistics reports concerning the distribution of taxable returns by income classes for 1955 through 1984 tax years. Income classes are based on total income assessed as defined by Item 28.

#### **TABLE 3 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1983 TO 1984**

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for two successive years. The table analyzes these individuals by sex and age in 1983 and measures the increases and decreases in average income in 1984. It should be noted that average income is calculated from the amount reported on the line "Total income" of the return rather than that defined by Item 28.

#### **TABLE 4 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1980 TO 1984**

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for five successive years. The table analyses the individuals by sex and age in 1980 and measures the increases and decreases in average income in 1984. It should be noted that average income is calculated from the amount reported on the line "Total income" of the return rather than that defined by Item 28.

#### **TABLE 5 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1983 TO 1984**

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for two successive years. The table compares the 1984 and 1983 income distributions of these individuals. Income classes are

## **Description des tableaux de la partie 3**

### **TABLEAUX HISTORIQUES**

Pour les tableaux historiques 3 à 6, les totaux comprennent les personnes dont l'âge n'est pas précisé et le groupe «Hommes et Femmes» comprend les personnes dont le sexe n'est pas précisé.

#### **TABLEAU 1 — RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES**

Ce tableau présente une récapitulation de données tirées d'éditions antérieures de Statistiques fiscales. Pour les déclarations imposables, le nombre de déclarations, le revenu total, le total des exemptions et déductions, le revenu imposable et le total de l'impôt à payer sont indiqués pour les années d'imposition 1955 à 1984. Ce tableau comprend également le revenu total pour toutes les déclarations, le nombre total de toutes les déclarations et des déclarations non imposables. Il faut remarquer que le revenu total équivaut au revenu total établi selon la définition du poste 28.

#### **TABLEAU 2 — RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES SELON LE REVENU**

Ce tableau présente une récapitulation de données tirées d'éditions antérieures de Statistiques fiscales au sujet de la répartition des déclarations imposables selon la catégorie de revenu pour les années d'imposition 1955 à 1984. Les catégories de revenu sont fondées sur le revenu total établi selon la définition du poste 28.

#### **TABLEAU 3 — CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1983 À 1984**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont les enregistrements figurent à notre fichier informatique maître des contribuables pendant deux années consécutives. Le tableau analyse ces particuliers selon le sexe et l'âge en 1983 et mesure les augmentations et les diminutions du revenu moyen en 1984. Il faut remarquer que le revenu moyen est calculé à partir du montant déclaré à la ligne «Revenu total» de la déclaration, plutôt qu'à partir du montant établi selon la définition du poste 28.

#### **TABLEAU 4 — CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1980 À 1984**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont les enregistrements figurent dans notre fichier informatique maître des contribuables pendant cinq années consécutives. Le tableau analyse ces particuliers selon le sexe et l'âge en 1980 et mesure les augmentations et les diminutions du revenu moyen en 1984. Il faut remarquer que le revenu moyen est calculé à partir du montant déclaré à la ligne «Revenu total» de la déclaration, plutôt qu'à partir du montant établi selon la définition du poste 28.

#### **TABLEAU 5 — CHANGEMENT DE REVENU SELON LE SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1983 À 1984**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont les enregistrements figurent dans notre fichier informatique maître des contribuables pendant deux années consécutives. Il compare la répartition du revenu

based on the amount reported on the line "Total Income" of the return rather than that defined by Item 28.

**TABLE 6 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1980 TO 1984**

This table illustrates the change in incomes of identical individuals whose records are on our taxfiler master computer file for five successive years. The table compares the 1984 and 1980 income distributions of these individuals. Income classes are based on the amount reported on the line "Total Income" of the return rather than that defined by Item 28. The summary below the table compares average incomes of the group for each of the five years covered.

#### MISCELLANEOUS STATISTICS

**TABLE 1 — ANNUAL COLLECTIONS AND COSTS OF ADMINISTRATION 1950-1985**

This table shows the net amount realized annually by Revenue Canada, Taxation after payment of refunds, and the cost of collecting the annual revenues. Collections of income tax from individuals and corporations are made under the Income Tax Act enacted in 1948 which was revised and re-enacted effective for the 1953 and subsequent taxation years. In years prior to the inception of the Income Tax Act, authority was provided for the collection of these taxes under the Income War Tax Act enacted in 1917. Estate taxes were collected under the Estate Tax Act enacted in 1958. Succession duties were collected under the Dominion Succession Duty Act enacted in 1941.

Collections of individual and corporation income tax include Old Age Security Tax for 1952 and subsequent fiscal years. Amounts of individual and corporation income tax collected on behalf of the provincial governments are included in 1962 and subsequent fiscal years. Individual income taxes include Canada Pension Plan Contributions collected in 1966 and subsequent fiscal years and Unemployment Insurance Premiums beginning in 1972.

The following notes describe briefly the items under the various column headings:

**Individual Income Tax** — Under Section 2 of the Income Tax Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 117 of the Act. The collections under this heading include amounts deducted at the source or remitted by employers and direct payments of instalments, balances of tax, arrears, etc., by individuals.

The tax collected from individuals in a given fiscal year exceeds the assessed tax payable shown in Part 1 of this book. This is partly due to the differing time periods covered. A fiscal year includes a mixture of more than one taxation year. Collection figures also include revenue from sources not reflected in the Part 1 analysis of tax payable, principally re-assessments of tax subsequent to the initial assessment, tax deductions at the source

touché par ces particuliers en 1984 et en 1983. Les catégories de revenu sont fondées sur le montant déclaré à la ligne «Revenu total» de la déclaration, plutôt que sur le montant établi selon la définition du poste 28.

**TABEAU 6 — CHANGEMENT DE REVENU SELON LE SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1980 À 1984**

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont les enregistrements figurent dans notre fichier informatique maître des contribuables pendant cinq années consécutives. Il compare la répartition du revenu touché par ces particuliers en 1984 et en 1980. Les catégories de revenu sont fondées sur le montant déclaré à la ligne «Revenu total» de la déclaration, plutôt que sur le montant établi selon la définition du poste 28. Le résumé au bas du tableau compare le revenu moyen du groupe pour chacune des cinq années étudiées.

#### STATISTIQUES DIVERSES

**TABEAU 1 — RENTRÉES ANNUELLES ET FRAIS D'ADMINISTRATION (1950-1985)**

Ce tableau indique les sommes nettes perçues chaque année par le ministère de Revenu Canada, Impôt, une fois les remboursements déduits; il indique aussi les frais de perception des recettes annuelles. L'impôt sur le revenu des particuliers et des corporations est perçu en vertu de la Loi de l'impôt sur le revenu édictée en 1948 qui a été refondue et édictée de nouveau pour les années d'imposition 1953 et suivantes. Au cours des années qui ont précédé l'entrée en vigueur de la Loi de l'impôt sur le revenu, ces impôts étaient perçus en vertu de la Loi de l'impôt de guerre sur le revenu édictée en 1917. Les impôts sur les successions étaient perçus en vertu de la Loi de l'impôt sur les biens transmis par décès, édictée en 1958. Les droits successoraux étaient perçus en vertu de la Loi fédérale sur les droits successoraux édictée en 1941.

Les impôts perçus sur le revenu des particuliers et des corporations comprennent l'impôt de la sécurité de la vieillesse pour les années financières 1952 et suivantes. Les montants de l'impôt perçu sur le revenu des particuliers et des corporations pour le compte des gouvernements provinciaux sont inclus pour les années financières 1962 et suivantes. Les impôts sur le revenu des particuliers comprennent les cotisations au Régime de pensions du Canada perçu pour les années financières 1966 et suivantes ainsi que les primes d'assurance-chômage à partir de 1972.

Les remarques suivantes donnent un bref exposé des postes qui figurent sous les titres des différentes colonnes:

**Impôt sur le revenu des particuliers** — En vertu de l'article de la Loi de l'impôt sur le revenu, un impôt est prélevé sur le revenu imposable des personnes qui résident au Canada à quelque époque dans une année d'imposition. L'impôt sur les particuliers est établi selon les taux énoncés à l'article 117 de la loi. Les recouvrements figurant à ce poste comprennent les montants retenus à la source ou versés par les employeurs et les acomptes provisionnels, soldes d'impôt, arriérés, etc., payés directement par des particuliers.

L'impôt perçu des particuliers au cours d'un exercice financier donné dépasse les cotisations d'impôt exigible figurant dans la partie 1 de cet ouvrage. Cela est attribuable en partie au fait que les périodes différentes sont visées. L'exercice financier couvre plus d'une année d'imposition. Les chiffres des rentrées comprennent également des recettes provenant de sources non indiquées dans l'analyse de l'impôt exigible, à la partie 1.



not claimed on tax returns and assessments of tax on returns processed after the statistical close-off date.

**Corporation Income Tax** — This is levied under Section 2 of the Act at rates set forth in Section 123. Under Section 196 of the Act, corporations had an election of paying a tax of 15% on their undistributed income. Section 196 of the Act was repealed in 1977. Collections of this tax are reported under the heading of Corporation Income Tax.

**Excess Profits & Special Taxes** — Under this heading, appear collections under the Excess Profits Tax Act enacted during World War II. The figures from 1941 to 1952 inclusive relate solely to this Act. The Special 5% Refundable Tax payable by corporations and certain trusts is recorded here, beginning with 1967. The Petroleum and Gas Revenue Taxes are recorded here starting with 1981. The tax rate for 1984 is 16% on production revenue and, production and resource royalties related to petroleum and gas operations. These taxes are not income taxes, profit taxes or surtaxes. They are levied under a new Act of Parliament. The federal agency charged with the administration of this legislation is Revenue Canada, Taxation.

**Non-Resident Tax** — Under Section 212 of the Act a tax is withheld on payments to non-residents in respect of interest, dividends, rents, royalties, management fees and certain other types of income from Canada. The general rate is 25%, but may be lower due to tax treaties with other countries.

**Miscellaneous Tax Revenue** — Prior to the 1984 edition, this column was entitled "Succession Duties and Estate Tax". It has been changed to read "Miscellaneous Tax Revenue" as the data also contains taxes levied on non-resident insurance companies, T3 Returns relating to trust income and any other miscellaneous taxes.

**Total Annual Cost** — The cost of collecting the total annual revenues is also shown in this table. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in government-owned buildings.

#### TABLE 1A — ESTIMATED ALLOCATION OF COLLECTIONS FROM INDIVIDUALS, EMPLOYERS AND CORPORATIONS

This table shows the estimated allocation of collections shown in Table 1 under the headings "Individual Income Tax" and "Corporation Income Tax" as between Federal Income Tax, Provincial Income Tax, Old Age Security Tax, Canada Pension Plan Contributions and Unemployment Insurance Premiums. The remaining revenues, Non-Resident Tax and Estate Tax, are not subject to allocation in this manner. Historically, this allocation goes back to the 1952 fiscal year when the Old Age Security

principalement les nouvelles cotisations d'impôt établies après la cotisation initiale, les retenues d'impôt à la source non indiquées dans les déclarations d'impôt et les cotisations d'impôt relatives aux déclarations traitées après la date limite du rassemblement des données statistiques.

**Impôt sur le revenu des corporations** — Cet impôt est prélevé en vertu de l'article 2 de la Loi, aux taux énoncés à l'article 123. En vertu de l'article 196 de la Loi, une corporation peut choisir de payer un impôt de 15 % sur son revenu non distribué. L'article 196 de la Loi a été abrogé en 1977. Les recouvrements de cet impôt sont déclarés à la rubrique de l'impôt sur le revenu des corporations.

**Impôt sur les surplus de bénéfices et impôts spéciaux** — À ce poste figurent les recouvrements effectués en vertu de la Loi sur la taxation des surplus de bénéfices édictée pendant la seconde guerre mondiale. Les chiffres des années 1941 à 1952 inclusivement se rapportent seulement à la loi précitée. À compter de 1967, l'impôt spécial remboursable de 5 % que doivent payer les corporations et certaines fiducies est compris dans ce poste. À compter de 1981, les impôts sur les revenus pétroliers sont compris dans ce poste. En 1984, le taux d'imposition sur les revenus de production ainsi que les redevances pétrolières et de production est de 16 %. Il ne s'agit ni d'impôt sur le revenu, ni d'impôt sur les bénéfices, ni de surtaxe. Cet impôt est prélevé en vertu d'une loi nouvellement adoptée par le Parlement. Revenue Canada, Impôt est l'organisme fédéral chargé d'appliquer cette législation.

**Impôt des non-résidents** — En vertu de l'article 212 de la loi, un impôt est retenu sur les paiements faits aux non-résidents sous forme d'intérêts, dividendes, loyers, redevances, honoraires de gestion, ainsi que sur certains autres genres de revenus de provenance canadienne. Le taux général est de 25 %, mais un taux inférieur peut être applicable en raison de traités fiscaux conclus avec d'autres pays.

**Recettes fiscales diverses** — Avant l'édition de 1984, cette colonne s'intitulait «Droits successoraux et impôt sur les successions». Ce titre a été remplacé par «Recettes fiscales diverses», car cette colonne contient également l'impôt perçu sur les compagnies d'assurances non résidentes, les déclarations T3 se rapportant au revenu de fiducie ainsi que toute autre recette fiscale diverse.

**Frais annuels totaux** — Le tableau donne aussi les frais annuels de perception qui comprennent notamment les traitements, impressions, frais de voyage, papeterie, fournitures, etc., mais non la location d'immeubles ni la valeur locative des locaux occupés dans les immeubles du gouvernement.

#### TABLEAU 1A — RÉPARTITION ESTIMATIVE DES RECETTES PROVENANT DES PARTICULIERS, DES EMPLOYEURS ET DES CORPORATIONS

Dans ce tableau, les recouvrements qui figurent au tableau 1 sous les postes «Impôt sur le revenu des particuliers» et «Impôt sur le revenu des corporations» sont répartis de façon estimative entre l'impôt fédéral sur le revenu, l'impôt provincial sur le revenu, l'impôt de la sécurité de la vieillesse, les cotisations au Régime de pensions du Canada et les primes d'assurance-chômage. Les autres recettes, c'est-à-dire l'impôt des non-résidents et l'impôt sur les biens transmis par décès, ne sont pas ainsi



Tax began to be collected. Following are brief notes concerning the items shown in this table:

**Federal Income Tax** — This represents the federal portion of individual and corporation income taxes.

**Provincial Income Tax** — This is the provincial income tax collected on behalf of those provinces which have agreements with the federal government under the Federal-Provincial Fiscal Arrangements Act. The province of Quebec is not included since it collects its own income tax from both individuals and corporations, the provinces of Ontario and Alberta collect their own income tax from corporations.

The rates of provincial income tax for individuals for the 1984 taxation year were 60% of taxable income for Newfoundland, 52.5% for Prince Edward Island, 56.5% for Nova Scotia, 58% for New Brunswick, 48% for Ontario, 54% for Manitoba, 51% for Saskatchewan, 43.5% for Alberta, 44% for British Columbia, 43% for the Northwest Territories, and 45% for Yukon.

For corporations the rates were 16% of taxable income for Newfoundland, 10% for Prince Edward Island, 15% for Nova Scotia, 15% for New Brunswick, 16% for Manitoba, 16% for Saskatchewan, 16% for British Columbia, 10% for Yukon Territory and Northwest Territories.

**Old Age Security** — This represents Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25(1)a) of the Old Age Security Act. Section 25 of the said Act was repealed in 1975 and the following was substituted therefore: All benefits payable under this Act shall be paid out of the Consolidated Revenue Fund.

**Canada Pension Plan Contributions** — These contributions are collected from employees, employers and self-employed persons. Earnings in 1984 above \$2,000 up to a ceiling of \$18,800 a year, were subject to contributions. The rate is 1.8% of annual earnings for employees, with an equivalent matching contribution from the employer; for self-employed persons, 3.6% of annual earnings. Self-employed persons who earn less than \$2,000 in a year are exempted from coverage.

**Unemployment Insurance Premiums** — These are collected from employees and employers and remitted by the employer.

**TABLE 2 — MISCELLANEOUS ITEMS FROM 1984  
INDIVIDUAL RETURNS**

This table shows miscellaneous items derived from all returns. For each item, the number of all returns which had the item and, if possible, the dollar amount involved are indicated. The total of returns analyzed here varies slightly from the total of returns analyzed in Part 1 of this report. This is a 100% analysis whereas the figures shown in Part 1 are built up from a statistical sample of all returns processed to the same date.

assujettis à la répartition. Historiquement, cette répartition remonte à l'année financière 1952 alors que l'impôt de la sécurité de la vieillesse a commencé à être perçu. Voici quelques remarques concernant les postes figurant dans ce tableau:

**Impôt fédéral sur le revenu** — Ceci représente la tranche fédérale de l'impôt sur le revenu des particuliers et des corporations.

**Impôt provincial sur le revenu** — Il s'agit de l'impôt provincial sur le revenu qui a été perçu pour le compte des provinces ayant signé des accords avec le gouvernement fédéral en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces. La province de Québec n'est pas incluse puisqu'elle perçoit son propre impôt sur le revenu des particuliers et des corporations; les provinces d'Ontario et de l'Alberta perçoivent leur propre impôt sur le revenu des corporations.

Les taux de l'impôt provincial sur le revenu des particuliers pour l'année d'imposition 1984 étaient 60 % du revenu imposable pour Terre-Neuve, 52,5 % pour l'Île-du-Prince-Édouard, 56,5 % pour la Nouvelle-Écosse, 58 % pour le Nouveau-Brunswick, 48 % pour l'Ontario, 54 % pour le Manitoba, 51 % pour la Saskatchewan, 43,5 % pour l'Alberta, 44 % pour la Colombie-Britannique, 43 % pour les Territoires du Nord-Ouest, et 45 % pour le Yukon.

Dans le cas des corporations, les taux étaient 16 % du revenu imposable pour Terre-Neuve, 10 % pour l'Île-du-Prince-Édouard, 15 % pour la Nouvelle-Écosse, 15 % pour le Nouveau-Brunswick, 16 % pour le Manitoba, 16 % pour la Saskatchewan, 16 % pour la Colombie-Britannique, 10 % pour le Yukon et les Territoires du Nord-Ouest.

**Sécurité de la vieillesse** — Ceci représente les recettes fiscales et, à compter du 1<sup>er</sup> janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1)a) de la Loi sur la sécurité de la vieillesse. L'article 25 de ladite loi a été abrogé en 1975 et a été remplacé par: Les prestations payables en vertu de la présente loi sont payées sur le Fonds du revenu consolidé.

**Cotisations pour le Régime de pensions du Canada** — Ces cotisations sont perçues des employés, des employeurs et des travailleurs indépendants. En 1984, les gains supérieurs à 2 000 \$ mais n'excédant pas 18 800 \$ par année étaient assujettis aux cotisations. Le taux est de 1,8 % des gains annuels de l'employé, une cotisation égale étant versée par l'employeur; dans le cas des travailleurs indépendants, le taux est de 3,6 % de leurs gains annuels. Les travailleurs indépendants qui gagnent moins de 2 000 \$ dans une année ne participent pas au Régime pour cette année-là.

**Primes d'assurance-chômage** — Elles sont perçues des employeurs et des employés et sont versées par l'employeur.

**TABLEAU 2 — ÉLÉMENTS DIVERS TIRÉS DES  
DÉCLARATIONS DE PARTICULIERS  
POUR 1984**

Ce tableau indique différents éléments prélevés de toutes les déclarations. Pour chacun de ces éléments, on indique le nombre de déclarations qui en font état et, si possible, le montant en dollars s'y rapportant. Le total des déclarations analysées ici et le total des déclarations analysées dans la partie 1 du présent rapport, varient légèrement. Il s'agit ici d'une analyse complète alors que les chiffres indiqués dans la partie 1 résultent d'un échantillon statistique de toutes les déclarations vérifiées jusqu'à la même date.



**Historical Tables  
of  
Individual Statistics**

**Tableaux historiques  
des statistiques  
concernant les particuliers**





# HISTORICAL TABLE 1 — TABLEAU HISTORIQUE 1

## YEARLY RECORD OF RETURNS FILED RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES

TAXATION YEARS 1955-1984 — ANNÉES D'IMPOSITION 1955-1984

Taxation Year  <i>Année d'imposition</i>	TAXABLE RETURNS — DÉCLARATIONS IMPOSABLES					Total Number of Non-Taxable Returns	Total Number of Returns Filed	Total Income All Returns
	Number of Returns  <i>Nombre de déclarations</i>	Total Income  <i>Revenu total</i>	Total Exemptions and Deductions  <i>Total, exemptions et déductions</i>	Taxable Income  <i>Revenu imposable</i>	Total Tax  <i>Impôt total</i>	<i>Nombre de déclarations non imposables produites</i>	<i>Nombre total des déclarations produites</i>	<i>Revenu total, toutes les déclarations</i>
		(\$ '000)	(\$ '000)	(\$ '000)	(\$ '000)			(\$ '000)
1955	3,558,650	12,581,598	6,476,665	6,104,933	1,148,755	1,365,050	4,923,700	4,198,659
1956	3,908,176	14,355,717	7,125,349	7,230,368	1,290,843	1,282,575	5,190,751	15,890,706
1957	4,076,465	15,628,579	7,722,520	7,906,059	1,415,115	1,402,506	5,478,971	17,312,314
1958	4,048,252	16,225,364	8,081,658	8,143,706	1,383,326	1,482,244	5,530,496	18,249,280
1959	4,242,490	17,448,289	8,494,140	8,954,149	1,580,041	1,445,035	5,687,525	19,364,402
1960	4,389,766	18,578,218	8,851,287	9,726,931	1,783,598	1,460,845	5,850,611	20,484,321
1961	4,507,767	19,601,582	9,178,564	10,423,018	1,910,278	1,456,616	5,964,383	21,479,544
1962	4,681,227	20,764,226	9,656,381	11,107,845	2,021,762	1,456,000	6,137,227	22,713,288
1963	4,927,373	22,421,607	10,201,310	12,220,297	2,243,042	1,423,570	6,350,943	24,275,109
1964	5,301,219	25,173,953	11,002,136	14,171,817	2,719,201	1,418,373	6,719,592	26,977,875
1965	5,728,942	28,341,841	11,865,142	16,483,799 <sup>(1)</sup>	2,879,342	1,434,218	7,163,160	30,048,845
1966	6,276,579	32,596,843	13,210,497	19,414,589 <sup>(1)</sup>	3,366,081	1,456,546	7,733,125	34,249,146
1967	6,655,683	36,241,861	13,881,572	22,381,581 <sup>(1)</sup>	4,190,467	1,478,012	8,133,695	37,837,213
1968	6,966,914	40,161,472	14,451,814	25,728,508 <sup>(1)</sup>	5,061,944	1,528,270	8,495,184	41,779,617
1969	7,363,963	44,911,412	15,141,584	29,787,596 <sup>(1)</sup>	6,536,670	1,518,103	8,882,066	46,467,273
1970	7,641,731	49,266,158	15,675,022	33,599,746 <sup>(1)</sup>	7,520,593	1,541,676	9,183,407	50,825,409
1971	7,372,571	53,356,187	15,521,230	37,839,735 <sup>(1)</sup>	8,386,495	2,160,721	9,533,292	56,015,531
1972	8,081,015	62,903,008	23,776,459	39,133,153 <sup>(1)</sup>	9,859,053	2,300,990	10,382,005	66,248,558
1973	8,494,519	73,601,247	26,499,830	47,131,452 <sup>(1)</sup>	11,390,987	2,509,343	11,003,862	77,751,806
1974	8,930,232	89,639,654	31,657,310	58,000,887 <sup>(1)</sup>	13,768,733	2,671,938	11,602,170	94,785,130
1975	8,491,745	101,683,693	34,351,612	67,348,749 <sup>(1)</sup>	15,569,404	3,510,655	12,002,400	110,703,745
1976	8,806,731	117,297,437	39,915,222	77,395,179 <sup>(1)</sup>	17,772,650	3,535,981	12,342,712	127,295,136
1977	8,764,718	127,725,229	43,421,526	84,309,601 <sup>(1)</sup>	19,048,916	3,821,173	12,585,891	139,879,460
1978	8,813,289	140,839,986	46,902,161	93,944,189 <sup>(1)</sup>	20,310,849	5,507,024	14,320,313	157,013,108
1979	9,465,786	161,964,289	55,450,392	106,514,290 <sup>(1)</sup>	23,844,253	5,216,369	14,682,155	177,340,926
1980	9,906,842	187,197,763	62,916,964	124,282,657 <sup>(1)</sup>	29,112,200	4,858,036	14,764,878	202,512,826
1981	10,430,624	217,440,320	71,941,095	145,499,232 <sup>(1)</sup>	34,702,765	4,748,517	15,179,141	233,993,680
1982	10,428,026	238,280,441	77,874,753	158,272,282 <sup>(1)</sup>	38,680,627	4,792,837	15,220,863	256,089,424
1983	10,201,400	244,275,891	83,143,443	160,008,055 <sup>(1)</sup>	38,874,007	5,101,540	15,302,940	265,241,147
1984	10,650,238	263,080,364	89,800,979	172,135,950 <sup>(1)</sup>	42,617,467	4,901,943	15,552,181	283,676,293

<sup>(1)</sup> Taxable income is equal to total income (plus, beginning in 1983, accumulated forward averaging amount withdrawal), minus total deductions, total exemptions (and beginning in 1982, forward averaging elective income deduction). Some returns in which exemptions & deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances.

<sup>(1)</sup> Le revenu imposable est égal au revenu total plus, pour les années d'imposition 1983 et suivantes, le retrait du montant d'étalement accumulé, moins le total des déductions, le total des exemptions et, pour les années d'imposition 1982 et suivantes, la déduction relative au revenu étalé. Certaines déclarations pour lesquelles les exemptions et les déductions dépassent le revenu total sont imposables relativement à des paiements forfaitaires, mais en pareils cas le revenu imposable est indiqué comme étant zéro.

Note: See page 305 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 305 et suivantes une explication de ce tableau et de tous les postes qui le composent.

# HISTORICAL TABLE 2

## YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME

TAXATION YEARS 1955-1984

Taxation Year  <i>Année d'imposition</i>	INCOME CLASS BASED ON TOTAL INCOME <i>CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL</i>				
	Under <i>Moins de</i> \$5,000	\$5,000 to-à \$10,000	\$10,000 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000
1955	3,121,860	360,430	43,000	15,960	6,700
1956	3,331,410	490,804	48,968	17,504	7,376
1957	3,376,019	600,276	58,996	19,715	8,132
1958	3,256,281	676,240	68,351	22,931	9,330
1959	3,317,762	797,271	76,753	24,389	10,027
1960	3,334,160	913,885	85,765	26,879	11,388
1961	3,331,948	1,015,124	97,899	30,852	12,612
1962	3,326,418	1,173,963	112,803	33,381	13,944
1963	3,416,001	1,306,679	131,197	35,568	15,317
1964	3,496,576	1,562,635	151,904	43,158	19,122
1965	3,572,656	1,860,115	191,656	50,740	21,504
1966	3,695,135	2,195,334	256,673	65,112	25,976
1967	3,669,853	2,490,063	334,048	81,645	31,997
1968	3,560,427	2,778,210	429,311	103,092	38,463
1969	3,550,877	2,985,437	577,150	131,906	48,280
1970	3,450,040	3,127,045	756,246	169,547	58,438
1971	2,793,725	3,220,092	975,065	219,288	69,919
1972	2,765,310	3,487,239	1,297,754	306,426	99,876
1973	2,410,466	3,637,260	1,669,022	452,524	147,398
1974	1,882,585	3,580,241	2,155,194	779,873	257,830
1975	855,706	3,327,068	2,404,110	1,105,590	402,441
1976	625,462	3,014,646	2,506,617	1,450,667	622,146
1977	324,739	2,716,539	2,477,668	1,682,983	810,976
1978	153,226	2,329,742	2,518,652	1,826,996	983,669
1979	147,503	2,272,996	2,552,118	1,902,370	1,199,175
1980	92,828	2,033,003	2,466,918	1,933,078	1,423,486
1981	65,705	1,758,053	2,379,565	1,967,226	1,537,388
1982	29,209	1,460,547	2,161,649	1,924,909	1,522,683
1983	19,187	1,205,380	2,032,483	1,872,787	1,482,566
1984	19,740	1,236,883	2,011,036	1,888,698	1,498,161

Note: See page 305 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 305 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# TABLEAU HISTORIQUE 2

## RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES SELON LE REVENU

ANNÉES D'IMPOSITION 1955-1984

INCOME CLASS BASED ON TOTAL INCOME  
CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL

\$25,000 to-à \$30,000 <sup>(1)</sup>	\$30,000 to-à \$40,000 <sup>(1)</sup>	\$40,000 to-à \$50,000 <sup>(1)</sup>	\$50,000 to-à \$100,000	\$100,000 and over et plus	Total Number of Taxpayers  Total des contribuables	Taxation Year  Année d'imposition
—	—	—	1,920	460	3,558,650	1955
—	—	—	2,084	432	3,908,176	1956
—	—	—	2,202	453	4,076,465	1957
—	—	—	2,463	475	4,048,252	1958
—	—	—	2,562	495	4,242,490	1959
—	—	—	2,745	549	4,389,766	1960
—	—	—	2,964	602	4,507,767	1961
—	—	—	3,048	558	4,681,227	1962
—	—	—	3,302	554	4,927,373	1963
—	—	—	4,129	749	5,301,219	1964
—	—	—	4,808	851	5,728,942	1965
—	—	—	5,679	925	6,276,579	1966
—	—	—	7,243	1,145	6,655,683	1967
—	—	—	9,123	1,453	6,966,914	1968
—	—	—	11,583	1,743	7,363,963	1969
—	—	—	13,529	1,888	7,641,731	1970
—	—	—	16,400	2,145	7,372,571	1971
43,864	38,380	17,515	21,157	3,494	8,081,015	1972
62,637	56,013	24,277	29,453	5,469	8,494,519	1973
103,997	84,981	35,549	41,931	8,051	8,930,232	1974
161,080	121,070	47,431	56,194	11,055	8,491,745	1975
268,048	180,931	61,192	64,930	12,092	8,806,731	1976
354,827	236,035	72,956	74,709	13,286	8,764,718	1977
455,378	327,232	101,728	98,951	17,715	8,813,289	1978
625,020	467,456	140,192	131,353	27,603	9,465,786	1979
826,293	666,133	223,303	202,291	39,509	9,906,842	1980
1,044,946	1,007,188	338,573	278,323	53,657	10,430,624	1981
1,178,304	1,258,031	460,352	364,847	67,495	10,428,026	1982
1,194,649	1,373,575	546,299	398,929	75,545	10,201,400	1983
1,222,467	1,564,143	662,262	464,357	82,491	10,650,238	1984

<sup>(1)</sup>Data for these specific income classes are not available prior to the 1972 taxation year, however the total includes all taxpayers.

<sup>(1)</sup>Les données pour ces catégories spécifiques de revenu ne sont pas disponibles pour les années fiscales antérieures à 1972, toutefois le total comprend tous les contribuables.

# HISTORICAL TABLE 3 — TABLEAU HISTORIQUE 3

## INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR PARTICULIERS IDENTIQUES

FROM - DE 1983 TO - À 1984

MALES — HOMMES				FEMALES — FEMMES			MALES & FEMALES HOMMES & FEMMES	
Age 1983	Number in Group in 1983	Average Income of same Group in 1983 1984	Per Cent Increase in Income	Number in Group in 1983	Average Income of same Group in 1983 1984	Per Cent Increase in Income	Number in Group in 1983	Per Cent Increase in Income
Âge en 1983	Nombre de contribuables compris dans le groupe en 1983	Revenu moyen du même groupe pour 1983 1984	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1983	Revenu moyen du même groupe pour 1983 1984	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1983	Pour- centage d'augmen- tation d reven

### ALL INDIVIDUALS IN THE GROUP TOUS LES PARTICULIERS DU GROUPE

		\$	\$			\$	\$			
Under-Moins de 20	344,187	5,025	7,526	49.8	297,949	3,841	5,603	45.9	645,910	47.9
20 - 24.....	1,002,883	11,801	14,078	19.3	1,020,748	8,270	9,530	15.2	2,024,215	17.6
25 - 29.....	1,030,734	19,170	21,266	10.9	1,065,589	10,654	11,412	7.1	2,096,754	9.5
30 - 34.....	946,916	24,239	26,177	8.0	956,399	10,865	11,988	10.3	1,903,771	8.7
35 - 39.....	858,961	28,099	29,970	6.7	833,643	11,832	12,808	8.2	1,693,178	7.1
40 - 44.....	674,758	29,989	31,610	5.4	620,517	12,693	13,568	6.9	1,296,168	5.8
45 - 49.....	576,590	30,011	31,371	4.5	487,250	13,117	13,778	5.0	1,064,664	5.6
50 - 54.....	564,587	29,893	31,064	3.9	427,723	13,623	14,204	4.3	993,076	4.0
55 - 59.....	516,852	28,580	29,224	2.3	366,817	14,037	14,437	2.9	884,664	2.4
60 - 64.....	435,572	23,330	25,709	10.2	301,627	13,755	14,250	3.6	738,188	8.3
65 - 69.....	301,977	21,509	21,398	.5-	220,719	14,799	15,480	4.6	523,946	1.2
70 & Over-et plus	379,505	18,115	18,695	3.2	371,364	15,076	15,720	4.3	762,404	3.7
TOTAL.....	7,636,366	22,674	24,357	7.4	6,973,754	11,396	12,300	7.9	14,634,090	7.7

### INDIVIDUALS WHOSE INCOME INCREASED PARTICULIERS DONT LE REVENU A AUGMENTÉ

		\$	\$			\$	\$			
Under-Moins de 20	270,158	4,648	8,347	79.6	223,189	3,615	6,442	78.2	495,726	78.9
20 - 24.....	726,987	11,532	15,868	37.6	672,651	8,596	11,617	35.1	1,399,981	36.6
25 - 29.....	741,633	18,984	23,673	24.7	630,753	11,746	14,773	25.8	1,372,608	25.1
30 - 34.....	673,095	23,935	29,046	21.4	568,102	12,061	15,643	29.7	1,241,446	23.8
35 - 39.....	604,048	27,546	33,119	20.2	507,799	13,162	16,349	24.2	1,112,141	21.4
40 - 44.....	461,781	29,168	35,099	20.3	379,868	13,810	16,904	22.4	842,155	20.9
45 - 49.....	385,809	29,030	35,001	20.6	295,881	13,934	16,876	21.1	682,123	22.3
50 - 54.....	372,279	28,830	34,872	21.0	256,284	14,203	17,218	21.2	628,983	21.1
55 - 59.....	325,127	27,289	33,263	21.9	215,257	14,030	17,149	22.2	540,880	22.0
60 - 64.....	254,566	19,790	29,386	48.5	178,932	13,039	16,333	25.3	434,017	41.1
65 - 69.....	189,487	18,370	22,116	20.4	147,611	13,009	15,818	21.6	337,900	20.8
70 & Over-et plus	256,851	16,042	18,906	17.9	245,069	13,657	16,033	17.4	510,119	17.7
TOTAL.....	5,263,956	21,542	26,778	24.3	4,323,679	11,836	14,914	26.0	9,603,010	25.0

### INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME

		\$	\$			\$	\$			
Under-Moins de 20	74,029	6,400	4,533	29.2-	74,760	4,515	3,096	31.4-	150,184	30.2
20 - 24.....	275,896	12,509	9,360	25.2-	348,097	7,640	5,497	28.0-	624,234	26.4
25 - 29.....	289,101	19,646	15,092	23.2-	434,836	9,069	6,536	27.9-	724,146	25.1
30 - 34.....	273,821	24,984	19,127	23.4-	388,297	9,116	6,639	27.2-	662,325	24.7
35 - 39.....	254,913	29,409	22,506	23.5-	325,844	9,760	7,289	25.3-	581,037	24.0
40 - 44.....	212,977	31,770	24,045	24.3-	240,649	10,930	8,302	24.0-	454,013	24.2
45 - 49.....	190,781	31,995	24,030	24.9-	191,369	11,854	8,988	24.2-	382,541	24.7
50 - 54.....	192,308	31,951	23,694	25.8-	171,439	12,757	9,698	24.0-	364,093	25.4
55 - 59.....	191,725	30,769	22,374	27.3-	151,560	14,047	10,586	24.6-	343,784	26.6
60 - 64.....	181,006	28,309	20,540	27.4-	122,695	14,800	11,211	24.3-	304,171	26.6
65 - 69.....	112,490	26,797	20,190	24.7-	73,108	18,413	14,798	19.6-	186,046	23.1
70 & Over-et plus	122,654	22,456	18,252	18.7-	126,295	17,830	15,113	15.2-	252,285	17.2
TOTAL.....	2,372,410	25,188	18,984	24.6-	2,650,075	10,678	8,036	24.7-	5,031,080	24.7

Note: See page 305 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 305 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# HISTORICAL TABLE 4 — TABLEAU HISTORIQUE 4

## INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS

### CHANGEMENT DE REVENU SELON LE SEXE ET L'ÂGE, POUR PARTICULIERS IDENTIQUES

FROM - DE 1980 TO - À 1984

MALES — HOMMES				FEMALES — FEMMES			MALES & FEMALES HOMMES & FEMMES	
Age 1980	Number in Group in 1980	Average Income of same Group in 1980 1984	Per Cent Increase in Income	Number in Group in 1980	Average Income of same Group in 1980 1984	Per Cent Increase in Income	Number in Group in 1980	Per Cent Increase in Income
Âge en 1980	Nombre de contribuables compris dans le groupe en 1980	Revenu moyen du même groupe pour 1980 1984	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1980	Revenu moyen du même groupe pour 1980 1984	Pour- centage d'augmen- tation du revenu	Nombre de contribuables compris dans le groupe en 1980	Pour- centage d'augmen- tation du revenu

#### ALL INDIVIDUALS IN THE GROUP TOUS LES PARTICULIERS DU GROUPE

		\$	\$		\$	\$			
Under-Moins de 20	451,953	5,347	13,112	145.2	386,323	3,887	9,464	143.5	838,589
20-24.....	947,584	11,358	19,359	70.5	969,719	7,103	11,498	61.9	1,917,520
25-29.....	923,131	16,016	24,890	55.4	938,437	8,184	11,981	46.4	1,861,808
30-34.....	882,325	20,521	29,188	42.2	853,612	8,229	12,800	55.6	1,736,232
35-39.....	704,547	23,250	31,674	36.2	644,521	8,894	13,570	52.6	1,349,545
40-44.....	584,427	24,254	31,796	31.1	494,905	9,732	14,048	44.3	1,079,901
45-49.....	551,997	24,668	31,547	27.9	413,922	10,453	14,418	37.9	966,385
50-54.....	528,608	24,497	30,564	24.8	356,030	11,303	15,010	32.8	885,244
55-59.....	466,202	23,349	27,626	18.3	296,276	11,961	15,061	25.9	763,130
60-64.....	339,262	21,388	23,366	9.2	207,739	12,229	16,000	30.8	547,462
65-69.....	241,674	18,156	20,409	12.4	166,217	12,360	16,312	32.0	408,509
70 & Over-et plus	236,424	15,083	18,413	22.1	236,923	12,089	16,375	35.5	480,600
TOTAL.....	6,858,368	18,851	25,890	37.3	5,964,873	8,885	13,138	47.9	12,835,680

#### INDIVIDUALS WHOSE INCOME INCREASED PARTICULIERS DONT LE REVENU A AUGMENTÉ

		\$	\$		\$	\$			
Under-Moins de 20	399,905	4,952	14,163	186.0	318,118	3,691	11,014	198.4	718,242
20-24.....	783,829	10,979	21,713	97.8	688,776	7,266	14,937	105.6	1,472,742
25-29.....	758,983	15,670	27,930	78.2	630,747	8,730	16,236	86.0	1,389,907
30-34.....	722,774	20,281	32,745	61.5	607,299	8,889	16,645	87.3	1,330,271
35-39.....	567,936	22,825	35,663	56.2	470,821	9,525	17,127	79.8	1,039,074
40-44.....	458,874	23,610	36,128	53.0	363,124	10,220	17,414	70.4	822,367
45-49.....	423,627	23,809	36,189	52.0	301,330	10,802	17,730	64.1	725,243
50-54.....	392,005	23,389	35,487	51.7	255,325	11,323	18,271	61.4	647,692
55-59.....	314,258	22,037	33,207	50.7	202,387	11,581	18,357	58.5	517,008
60-64.....	192,393	18,560	28,532	53.7	149,601	10,665	17,816	67.1	342,274
65-69.....	172,571	14,904	21,589	44.9	137,251	10,969	16,854	53.7	310,239
70 & Over-et plus	194,866	12,943	18,645	44.1	207,418	11,140	16,716	50.0	408,434
TOTAL.....	5,382,183	17,796	29,154	63.8	4,332,371	9,044	16,319	80.4	9,723,996

#### INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME

		\$	\$		\$	\$			
Under-Moins de 20	52,048	8,379	5,039	39.9-	68,205	4,800	2,232	53.5-	120,347
20-24.....	163,755	13,170	8,095	38.5-	280,943	6,704	3,066	54.3-	444,778
25-29.....	164,148	17,613	10,835	38.5-	307,690	7,064	3,259	53.9-	471,901
30-34.....	159,551	21,608	13,074	39.5-	246,313	6,601	3,321	49.7-	405,961
35-39.....	136,611	25,017	15,089	39.7-	173,700	7,184	3,930	45.3-	310,471
40-44.....	125,553	26,606	15,962	40.0-	131,781	8,389	4,775	43.1-	257,534
45-49.....	128,370	27,504	16,227	41.0-	112,592	9,518	5,554	41.7-	241,142
50-54.....	136,603	27,678	16,437	40.6-	100,705	11,251	6,741	40.1-	237,552
55-59.....	151,944	26,063	16,081	38.3-	93,889	12,779	7,955	37.8-	246,122
60-64.....	146,869	25,093	16,599	33.9-	58,138	16,254	11,326	30.3-	205,188
65-69.....	69,103	26,277	17,460	33.6-	28,966	18,953	13,743	27.5-	98,270
70 & Over-et plus	41,558	25,118	17,321	31.0-	29,505	18,757	13,984	25.4-	72,166
TOTAL.....	1,476,185	22,699	13,991	38.4-	1,632,502	8,463	4,696	44.5-	3,111,684

Note: See page 305 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 305 et suivantes une explication de ce tableau et de tous les postes qui le composent.

# HISTORICAL TABLE 5 — TABLEAU HISTORIQUE 5

## INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS

## CHANGEMENT DE REVENU SELON LE SEXE, POUR PARTICULIERS IDENTIQUES

FROM - DE 1983 TO - À 1984

Distribution by Income Class Based on Total Income in 1983 - Répartition par catégorie de revenu d'après le revenu total de 1983

Distribution of Income Class Based on Total Income in 1984 - by sex and marital status										
Income Class Based on Total Income in 1984	TOTAL NUMBER									
Catégorie de revenu d'après le revenu total de 1984	NOMBRE TOTAL	Under Moins de \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus

### MALES—HOMMES

Under										
Moins de \$5,000..	648,078	450,553	90,405	45,931	24,188	12,008	11,526	5,473	2,799	5,19
\$ 5,000 to-à 7,500..	490,008	164,791	179,114	72,314	32,411	15,087	13,787	5,795	2,800	3,90
7,500 to-à 10,000..	533,778	92,083	116,932	176,348	69,787	31,110	26,447	10,314	4,756	6,00
10,000 to-à 12,500..	543,356	51,066	61,636	118,489	170,010	60,232	46,835	17,812	8,100	9,17
12,500 to-à 15,000..	511,074	26,776	33,748	57,337	121,131	147,031	77,376	25,278	10,935	11,46
15,000 to-à 20,000..	949,415	23,605	28,689	48,739	84,537	171,538	427,112	98,516	34,386	32,29
20,000 to-à 25,000..	896,534	9,208	10,170	17,136	28,237	44,050	254,285	400,921	80,956	51,57
25,000 to-à 30,000..	860,328	4,191	4,289	6,923	11,215	16,426	63,939	272,347	377,866	103,13
30,000 to-à 50,000..	1,732,294	3,832	3,208	4,781	7,529	10,341	34,156	83,902	326,814	1,257,73
50,000 and over										
et plus.....	471,501	1,547	637	744	1,009	1,139	3,149	4,594	7,278	451,40
TOTAL.....	7,636,366	827,652	528,828	548,742	550,054	508,962	958,612	924,952	856,690	1,931,87

### FEMALES—FEMMES

Under										
Moins de \$5,000..	2,108,728	1,834,801	163,764	59,458	24,048	11,108	9,339	3,127	1,340	1,74
\$ 5,000 to-à 7,500..	744,968	265,362	306,897	103,514	36,818	15,195	10,942	3,425	1,344	1,47
7,500 to-à 10,000..	683,351	115,362	167,489	256,927	81,698	31,291	21,101	5,452	2,048	1,98
10,000 to-à 12,500..	599,829	53,355	64,667	152,840	212,214	64,729	37,247	8,899	3,005	2,87
12,500 to-à 15,000..	533,302	25,183	29,385	53,887	147,723	184,738	71,698	13,220	4,169	3,29
15,000 to-à 20,000..	928,003	18,529	20,552	34,404	65,461	189,461	514,202	61,362	14,582	9,45
20,000 to-à 25,000..	565,661	5,859	6,033	9,306	13,962	22,372	192,124	266,320	34,409	15,27
25,000 to-à 30,000..	346,012	2,333	2,227	3,412	4,993	6,872	26,654	125,056	145,981	28,48
30,000 to-à 50,000..	398,111	1,636	1,400	1,902	2,734	3,748	11,621	25,453	95,447	254,17
50,000 and over										
et plus.....	65,789	580	304	398	492	541	1,275	1,659	2,258	58,28
TOTAL.....	6,973,754	2,323,000	762,718	676,048	590,143	530,055	896,203	513,973	304,583	377,03

### MALES AND FEMALES—HOMMES ET FEMMES

Under										
Moins de \$5,000..	2,769,166	2,296,796	254,748	105,541	48,291	23,143	20,903	8,619	4,144	6,98
\$ 5,000 to-à 7,500..	1,238,447	431,219	487,846	176,215	69,325	30,311	24,758	9,228	4,152	5,39
7,500 to-à 10,000..	1,219,685	207,748	285,030	434,481	151,780	62,486	47,578	15,781	6,810	7,99
10,000 to-à 12,500..	1,144,918	104,568	126,473	271,812	382,891	125,135	84,140	26,728	11,113	12,05
12,500 to-à 15,000..	1,045,498	52,030	63,218	111,361	269,160	332,103	149,221	38,517	15,109	14,77
15,000 to-à 20,000..	1,878,562	42,199	49,298	83,223	150,114	361,234	941,735	159,985	49,002	41,77
20,000 to-à 25,000..	1,462,699	15,083	16,223	26,474	42,233	66,454	446,541	667,403	115,403	66,88
25,000 to-à 30,000..	1,206,639	6,538	6,526	10,345	16,220	23,314	90,635	397,481	523,913	131,66
30,000 to-à 50,000..	2,130,836	5,483	4,612	6,692	10,278	14,104	45,815	109,396	422,311	1,512,14
50,000 and over										
et plus.....	537,640	2,143	944	1,146	1,505	1,683	4,442	6,265	9,549	509,96
TOTAL.....	14,634,090	3,163,807	1,294,918	1,227,290	1,141,797	1,039,967	1,855,768	1,439,403	1,161,506	2,309,63

Note: See page 305 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 305 et suivantes une explication de ce tableau et de tous les postes qui le composent.



# HISTORICAL TABLE 6 — TABLEAU HISTORIQUE 6

## INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS

### CHANGEMENT DE REVENU SELON LE SEXE, POUR PARTICULIERS IDENTIQUES

FROM - DE 1980 TO - À 1984

Distribution by Income Class Based on Total Income in 1980 — Répartition par catégorie de revenu d'après le revenu total de 1980

Income Class based on Total Income in 1984	TOTAL NUMBER									
Catégorie de revenu d'après le revenu total de 1984	NOMBRE TOTAL	Under Moins de \$5,000	\$5,000 to-à \$7,500	\$7,500 to-à \$10,000	\$10,000 to-à \$12,500	\$12,500 to-à \$15,000	\$15,000 to-à \$20,000	\$20,000 to-à \$25,000	\$25,000 to-à \$30,000	\$30,000 and over et plus

#### MALES—HOMMES

Under Moins de \$5,000..	421,905	203,905	58,702	43,305	31,414	24,011	30,789	14,727	6,513	8,539
\$5,000 to-à 7,500..	353,189	129,739	76,987	45,737	29,846	21,377	26,006	12,185	5,313	5,999
\$7,500 to-à 10,000..	422,296	95,649	101,338	74,767	45,227	32,409	39,278	17,748	7,940	7,940
\$10,000 to-à 12,500..	459,221	76,321	68,645	107,784	65,949	42,322	53,314	24,460	10,228	10,198
\$12,500 to-à 15,000..	453,113	59,639	48,223	82,646	92,398	53,529	62,152	29,822	12,775	11,929
\$15,000 to-à 20,000..	881,159	81,905	63,801	94,261	159,591	177,194	171,954	72,073	31,579	28,801
\$20,000 to-à 25,000..	861,259	45,756	37,969	50,454	77,908	143,767	323,796	104,694	40,214	36,701
\$25,000 to-à 30,000..	838,582	27,436	23,268	29,373	39,825	64,238	323,545	227,023	58,314	45,560
\$30,000 to-à 50,000..	1,705,004	23,735	21,425	26,468	34,736	48,433	226,655	516,300	431,714	375,538
50,000 and over et plus.....	462,640	3,547	2,328	3,148	3,668	4,182	12,391	22,487	38,890	371,999
<b>TOTAL.....</b>	<b>6,858,368</b>	<b>747,632</b>	<b>502,686</b>	<b>557,943</b>	<b>580,562</b>	<b>611,462</b>	<b>1,269,880</b>	<b>1,041,519</b>	<b>643,480</b>	<b>903,204</b>

#### FEMALES—FEMMES

Under Moins de \$5,000..	1,668,090	1,306,686	148,219	92,025	57,100	30,732	22,848	6,570	2,031	1,879
\$5,000 to-à 7,500..	566,869	304,107	131,582	62,004	32,671	17,003	12,965	3,905	1,310	1,322
\$7,500 to-à 10,000..	549,720	202,091	156,595	97,899	45,924	22,248	16,792	4,968	1,619	1,584
\$10,000 to-à 12,500..	510,813	142,626	106,368	136,721	64,555	29,278	21,357	6,096	1,936	1,876
\$12,500 to-à 15,000..	476,244	103,928	69,356	124,264	101,632	38,924	26,141	7,564	2,312	2,123
\$15,000 to-à 20,000..	868,490	123,928	80,605	130,700	246,716	171,256	84,112	19,793	6,289	5,091
\$20,000 to-à 25,000..	541,147	50,763	31,530	41,469	78,549	136,534	158,901	29,047	7,978	6,376
\$25,000 to-à 30,000..	332,966	26,171	15,162	17,048	23,461	40,504	130,631	59,966	12,417	7,606
\$30,000 to-à 50,000..	387,269	13,962	9,431	11,548	14,667	20,329	78,651	116,704	69,987	51,990
50,000 and over et plus.....	63,265	1,733	1,248	1,367	1,669	1,832	4,410	5,342	6,317	39,347
<b>TOTAL.....</b>	<b>5,964,873</b>	<b>2,275,995</b>	<b>750,096</b>	<b>715,045</b>	<b>666,944</b>	<b>508,640</b>	<b>556,808</b>	<b>259,955</b>	<b>112,196</b>	<b>119,194</b>

#### MALES AND FEMALES—HOMMES ET FEMMES

Under Moins de \$5,000..	2,096,827	1,516,946	207,177	135,423	88,562	54,765	53,660	21,306	8,554	10,434
\$5,000 to-à 7,500..	921,649	434,772	209,030	107,867	62,553	38,395	38,983	16,098	6,626	7,325
\$7,500 to-à 10,000..	973,158	298,009	258,411	172,928	91,219	54,684	56,091	22,723	9,564	9,529
\$10,000 to-à 12,500..	970,858	219,078	175,224	244,779	130,633	71,647	74,686	30,563	12,167	12,081
\$12,500 to-à 15,000..	929,943	163,639	117,662	207,085	194,163	92,505	88,328	37,408	15,094	14,059
\$15,000 to-à 20,000..	1,750,251	205,894	144,490	225,064	406,434	348,555	256,141	91,893	37,878	33,902
\$20,000 to-à 25,000..	1,402,685	96,536	69,523	91,951	156,503	280,347	482,767	133,766	48,204	43,088
\$25,000 to-à 30,000..	1,171,714	53,619	38,446	46,438	63,302	104,760	454,205	287,012	70,749	53,183
\$30,000 to-à 50,000..	2,092,521	37,717	30,865	38,032	49,413	68,780	305,352	633,041	501,727	427,594
50,000 and over et plus.....	526,074	5,289	3,580	4,521	5,342	6,017	16,807	27,839	45,215	411,464
<b>TOTAL.....</b>	<b>12,835,680</b>	<b>3,031,499</b>	<b>1,254,408</b>	<b>1,274,088</b>	<b>1,248,124</b>	<b>1,120,455</b>	<b>1,827,020</b>	<b>1,301,649</b>	<b>755,778</b>	<b>1,022,659</b>

#### MALES HOMMES

#### FEMALES FEMMES

#### TOTAL

AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1980	\$18,851	8,885	14,207	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1980
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1981	\$21,653	10,656	16,529	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1981
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1982	\$23,644	11,799	18,124	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1982
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1983	\$24,301	12,330	18,706	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1983
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1984	\$25,890	13,138	19,947	MOYENNE DES GAINS DES PARTICULIERS DE MÊME CATÉGORIE POUR 1984
PER CENT INCREASE IN INCOMES 1980 TO 1984	37.3	47.9	40.4	POURCENTAGE D'AUGMENTATION DES REVENUS DE 1980 À 1984

Note: See page 305 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 305 et suivantes une explication de ce tableau et de tous les postes qui le composent.





## **Miscellaneous Statistics**

Money figures may not add  
to total due to rounding.

## **Statistiques diverses**

Les montants ayant été  
arrondis, leur somme peut  
ne pas correspondre au  
total.

TABLE 1 - TABLEAU 1

# ANNUAL COLLECTIONS AND COST OF ADMINISTRATION

## RENTRÉES ANNUELLES ET FRAIS D'ADMINISTRATION

(All money figures in millions of dollars) - (En millions de dollars)

1950-1985 FISCAL YEARS - ANNÉES FINANCIÈRES 1950-1985

Fiscal Year Ended March 31	Individual Income Tax <sup>(1)</sup>	Corporation Income Tax <sup>(2)</sup>	Excess Profits & Special Taxes	Non-Resident Tax	Miscellaneous Tax Revenue	Total Collections Subdivided <sup>(3)</sup> Taxes C.P.P. & U.I.C.	Total Annual Cost Subdivided <sup>(3)</sup> Taxes C.P.P. & U.I.C.	Percentage Cost Collection (Taxe)
<i>Année financière se terminant le 31 mars</i>	<i>Impôt sur le revenu des particuliers<sup>(1)</sup></i>	<i>Impôt sur le revenu des corporations<sup>(2)</sup></i>	<i>Impôt sur les surplus de bénéfices et impôts spéciaux</i>	<i>Impôt des non-résidents</i>	<i>Recettes fiscales diverses</i>	<i>Recettes totales subdivisées<sup>(3)</sup> Impôts R.P.C. et C.A.-C.</i>	<i>Frais annuels totaux subdivisés<sup>(3)</sup> Impôts R.P.C. et C.A.-C.</i>	<i>Frais (coût) en pourcentage des entrées (Impôt)</i>
	\$	\$	\$	\$	\$	\$	\$	\$
1950.....	622.0	603.2	—1.8	47.5	29.9	1,300.8	28.1	2.1
1951.....	652.3	799.2	10.2	61.6	33.6	1,556.9	25.2	1.6
1952.....	975.8	1,132.7	2.4	55.0	38.2	2,204.1	21.9	0.9
1953.....	1,225.3	1,276.9	—	53.7	38.1	2,594.0	21.8	0.8
1954.....	1,278.3	1,246.8	—	53.8	39.1	2,618.0	22.9	0.8
1955.....	1,284.4	1,066.5	—	61.3	44.8	2,457.0	25.7	1.0
1956.....	1,288.1	1,081.0	—	66.2	66.6	2,501.9	26.1	1.0
1957.....	1,525.5	1,335.6	—	76.4	79.7	3,017.2	28.4	0.9
1958.....	1,634.8	1,295.5	—	64.3	71.6	3,066.2	31.2	1.0
1959.....	1,499.9	1,075.9	—	61.2	72.5	2,709.5	31.8	1.1
1960.....	1,752.2	1,234.2	—	73.4	88.4	3,148.2	31.8	1.0
1961.....	1,940.6	1,380.1	—	88.2	84.9	3,493.7	34.3	0.9
1962.....	2,088.3	1,303.5	—	112.3	84.6	3,588.7	35.6	0.9
1963.....	2,270.8	1,362.7	—	129.1	87.1	3,849.7	38.2	0.9
1964.....	2,454.6	1,472.2	—	124.5	90.7	4,141.9	40.7	0.9
1965.....	2,903.9	1,804.5	—	143.7	88.6	4,940.7	42.2	0.8
1966.....	3,261.5	1,891.1	—	170.0	108.4	5,336.1	45.5	0.8
1967.....	4,335.0	1,874.9	196.2 <sup>(4)</sup>	203.6	101.1	6,123.3	52.0	0.8
1968.....	5,251.1	1,987.5	39.1 <sup>(4)</sup>	220.5	102.2	6,959.8	58.4	0.8
1969.....	6,118.3	2,416.9	—94.5 <sup>(4)</sup>	205.5	112.4	8,060.6	60.5	0.7
1970.....	7,661.9	3,080.0	—102.7 <sup>(4)</sup>	248.6	100.6	10,242.8	74.5	0.7
1971.....	8,839.4	2,653.3	—35.1 <sup>(4)</sup>	258.2	119.8	11,022.7	84.4	0.7
1972.....	10,085.0	2,664.6	—1.7 <sup>(4)</sup>	287.7	132.0	12,231.1	100.3	0.8
1973.....	12,130.2	3,287.8	—0.8 <sup>(4)</sup>	291.8	71.6 <sup>(5)</sup>	14,119.7	125.5 <sup>†</sup>	0.8
1974.....	13,649.1	4,087.7	—0.4 <sup>(4)</sup>	323.7	38.7 <sup>(5)</sup>	16,057.5	156.1 <sup>†</sup>	0.9
1975.....	17,436.9	5,386.4	—0.1 <sup>(4)</sup>	427.5	24.1 <sup>(5)</sup>	20,415.3	205.8	1.0
1976.....	19,532.2	6,610.7	—	481.3	15.8	23,063.7	234.5	1.0
1977.....	22,711.3	5,958.8	—	451.0	77.3	24,986.3	262.0	1.0
1978.....	23,101.6	6,625.8	—	502.7	64.8	25,854.7	309.4	1.2
1979.....	24,954.9	7,218.0	—	568.1	75.3	27,826.9	344.7	1.2
1980.....	27,935.1	8,511.6	—	787.2	94.8	32,104.1	350.5	1.1
1981.....	33,888.2	9,537.5	26.8 <sup>(6)</sup>	866.9	97.7	38,317.9	411.0	1.1
1982.....	41,998.4	9,316.7	864.4 <sup>(6)</sup>	1,018.1	119.2	45,147.5	494.2	1.1
1983.....	46,263.7	7,593.7	1,960.3 <sup>(6)</sup>	998.0	130.7	48,461.1	552.9	1.1
1984.....	50,093.6	7,963.9	2,106.1 <sup>(6)</sup>	908.3	124.4	50,015.0	603.9	1.1
1985.....	53,148.0	10,046.7	2,562.7	1,020.9	105.9	55,227.4	653.2	1.1

(1) Includes collections of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal government from 1962, Canada Pension Plan Contributions beginning 1966, Social Development Tax beginning 1969, Unemployment Insurance Premiums beginning 1972, Forward Averaging Elective Income Deduction, beginning in 1982.

(2) Includes collection of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal government from 1962.

(3) Taxes include all taxes collected by the National Revenue, taxation apart from Canada Pension Plan Contributions (C.P.P.) which are here segregated.

(4) Special 5% Refundable Tax payable by corporations and certain trusts.

(5) Includes Provincial Succession Duties and Gift Tax.

(6) Petroleum and Gas Revenue Taxes.

Note: For years prior to 1950, see Taxation Statistics, 1970 edition.

r-revised

(1) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962, les cotisations au Régime de pensions du Canada, à partir de 1966 et l'impôt de progrès social à partir de 1969, les primes d'assurance-chômage à partir de 1972, déduction relative au revenu étalé à partir de 1982.

(2) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, et l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962.

(3) Les impôts comprennent tous les impôts perçus par le ministère du Revenu National, Impôt, sauf les cotisations au Régime de pensions du Canada (R.P.C.) qui sont indiquées séparément.

(4) Impôt remboursable spécial de 5 % payable par les corporations et certaines fiducies.

(5) Comprend les droits successoraux provinciaux et l'impôt sur les dons.

(6) Les impôts sur les revenus pétroliers.

Remarque: Pour les années antérieures à 1950, voir l'édition 1970 de Statistiques fiscales.

r-révisé



TABLE 1A - TABLEAU 1A

# ESTIMATED ALLOCATION OF COLLECTIONS FROM INDIVIDUALS, EMPLOYERS AND CORPORATIONS

## RÉPARTITIONS ESTIMATIVES DES RECETTES PROVENANT DES PARTICULIERS, DES EMPLOYEURS ET DES CORPORATIONS

(All money figures in millions of dollars) - (En millions de dollars)

Fiscal Year Ended Mar. 31  <i>Année financière se terminant le 31 mars</i>	Federal Income Tax		Provincial Income Tax		Old Age Security Tax		Canada Pension Plan Contributions	Unemployment Insurance Premiums	Total Collections Allocated
	Individuals (1)	Corporations	Individuals (2)	Corporations	Individuals (3)	Corporations (3)	(4)	(5)	(6)
	<i>Impôt fédéral sur le revenu Particuliers (1)</i>	<i>Corporations</i>	<i>Impôt provincial sur le revenu Particuliers (2)</i>	<i>Corporations</i>	<i>Impôt de sécurité de vieillesse Particuliers (3)</i>	<i>Corporations (3)</i>	<i>Cotisations au Régime de pensions du Canada (4)</i>	<i>Primes d'assurance- chômage (5)</i>	<i>Perceptions totales réparties (6)</i>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1952.....	975.7	1,130.7			0.1	2.0			2,108.5
1953.....	1,180.1	1,240.0			45.2	36.9			2,502.2
1954.....	1,187.6	1,191.2			90.7	55.6			2,525.1
1955.....	1,183.5	1,020.5			100.9	46.0			2,350.9
1956.....	1,185.6	1,027.7			102.5	53.3			2,369.1
1957.....	1,400.4	1,268.3			125.0	67.3			2,861.1
1958.....	1,499.8	1,234.8			135.0	60.7			2,930.3
1959.....	1,353.5	1,020.6			146.4	55.3			2,575.8
1960.....	1,566.6	1,142.9			185.6	91.3			2,986.4
1961.....	1,711.2	1,276.6			229.4	103.5			3,320.7
1962.....	1,792.7	1,202.0	38.0	—	259.0	100.1			3,391.8
1963.....	1,744.6	1,182.8	252.4	64.5	273.7	115.2			3,633.5
1964.....	1,865.1	1,258.9	286.8	97.4	302.6	115.7			3,926.8
1965.....	2,103.3	1,523.8	368.7	135.4	431.9	145.2			4,708.4
1966.....	2,142.5	1,606.6	529.2	132.2	494.9	152.3	94.9		5,152.6
1967.....	2,473.8	1,593.2	697.1	132.2	576.6	149.5	587.5		6,209.9
1968.....	2,849.6	1,670.5	960.8	167.0	800.1	150.0	640.6		7,238.6
1969.....	3,419.4	2,030.1	1,085.9	203.8	915.0	183.0	698.0		8,535.2
1970.....	4,561.6	2,612.0	1,328.2	240.9	1,026.5	227.1	745.6		10,741.9
1971.....	5,062.6	2,218.6	1,631.4	226.8	1,132.5	207.9	812.9		11,492.7
1972.....	6,023.9	2,183.1	1,887.6	269.0	1,237.0	212.5	826.0	110.5	12,749.6
1973.....	7,188.4	2,653.5	2,091.0	368.3	1,190.0	266.0	897.4	763.4	15,418.0
1974.....	7,925.8	3,411.0	2,376.2	377.7	1,300.0	299.0	1,019.4	1,022.1	17,736.8
1975.....	10,062.3r	4,285.2r	2,872.9r	550.7r	1,642.0r	550.5r	1,238.8	1,620.9	22,823.3
1976.....	12,202.2	5,608.3	3,246.8	862.5	507.0	139.8	1,489.2	2,087.1	26,142.9
1977.....	14,620.2	5,377.4	3,878.9	581.4	—	—	1,684.2	2,528.0	28,670.1
1978.....	14,341.8r	5,827.7	4,319.6	798.1	—	—	1,845.4	2,594.8	29,727.4r
1979.....	15,080.8	6,261.7	4,884.7	956.3	—	—	2,124.1	2,865.3	32,172.9
1980.....	17,312.5	7,620.9	5,398.0	890.7	—	—	2,367.5	2,857.1	36,446.7
1981.....	19,837.1	8,106.5	7,951.9	1,431.0	—	—	2,689.3	3,409.9	43,425.7
1982.....	24,046.2	8,117.7	9,782.9	1,199.0	—	—	3,281.9	4,887.4	51,315.1
1983.....	26,330.0	7,139.2	11,448.4	454.5	—	—	3,446.4	5,038.9	53,857.4
1984.....	26,967.2	7,286.0	11,945.0	677.8	—	—	3,715.9	7,465.4	58,057.3
1985.....	29,253.9	9,379.6	12,237.4	667.1	—	—	3,879.5	7,777.1	63,194.7

(1) Includes Social Development Tax 1969 to 1973, and beginning in 1982, Federal Forward Averaging Tax on Elective Income.

(2) Beginning in 1982, includes Provincial Forward Averaging Tax on Elective Income.

(3) This represents Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25(1)(a) of the Old Age Security Act. Section 25 of the said Act was repealed in 1975 and the following was substituted therefor: All benefits payable under this Act shall be paid out of the Consolidated Revenue Fund.

(4) Total contributions by employers, employees and self-employed persons. The 1966 figure covers only two months.

(5) The 1972 figure covers only two months.

(6) Equals total of the first two columns shown on opposite page under headings "Individual Income Tax" and "Corporation Income Tax."

(1) Comprend l'impôt de progrès social de 1969 à 1973, l'impôt fédéral sur le revenu étalé en vertu d'un choix, à partir de 1982.

(2) Impôt Provincial sur le revenu étalé en vertu d'un choix, à partir de 1982.

(3) Ceci représente les recettes fiscales et, à compter du 1<sup>er</sup> janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1)(a) de la Loi sur la sécurité de la vieillesse. L'article 25 de ladite loi a été abrogé en 1975 et a été remplacé par: Les prestations payables en vertu de la présente loi sont payées sur les Fonds du revenu consolidé.

(4) Cotisations totales de la part des employeurs, des employés et des travailleurs indépendants. Les chiffres de 1966 couvrent seulement deux mois.

(5) Le chiffre de 1972 couvre seulement deux mois.

(6) Correspond au total des deux premières colonnes figurant sur la page en regard, sous les titres «Impôt sur le revenu des particuliers» et «Impôt sur le revenu des corporations.»

**MISCELLANEOUS ITEMS FROM 1984 INDIVIDUAL RETURNS**  
**ÉLÉMENTS DIVERS TIRÉS DES DÉCLARATIONS DE PARTICULIERS POUR 1984**

	Number of Returns <i>Nombre de déclarations</i>	Amount \$000 <i>Montant 000</i>
Total Number of Returns Analyzed (See Note Below) - <i>Nombre total de déclarations de l'univers (voir remarque ci-dessous)</i> . . . . .	15,547,204	—
Returns Receiving Refunds - <i>Déclarations comportant des remboursements</i> . . . . .	11,353,081	7,622,900
Returns Paid in Full or Declaring no Tax - <i>Déclarations ne comportant aucun solde à acquitter ou aucun impôt</i> . . . . .	2,395,647	—
Returns Declaring Amount Owing - <i>Déclarations indiquant des montants dus</i> . . . . .	1,798,476	2,425,980
Returns with Deductions at Source - <i>Déclarations comportant des retenues à la source</i> . . . . .	11,397,799	38,793,080
Returns Reporting Instalments Payments - <i>Déclarations signalant des versements</i> . . . . .	696,230	3,455,450
Interest Charged on Short Instalments - <i>Intérêt imposé sur les versements insuffisants</i> . . . . .	277,754	90,470
Penalties for Late Filing - <i>Pénalités pour production tardive</i> . . . . .	134,580	9,130
Returns with allowed Tax Adjustments - <i>Déclarations comportant un redressement d'impôt</i> . . . . .	1,832	2,080
Returns with allowed Dividend Tax Credits - <i>Déclarations comportant des crédits d'impôt pour dividendes</i> . . . . .	1,033,320	1,376,730
Returns with allowed Foreign Tax Credits - <i>Déclarations comportant des crédits pour impôt étranger</i> . . . . .	121,742	114,670
Returns with allowed Prior Year Losses - <i>Déclarations comportant des pertes d'années antérieures</i> . . . . .	53,329	219,990
Returns of Immigrants - <i>Déclarations d'immigrants</i> . . . . .	33,345	—
Returns of Emigrants - <i>Déclarations d'émigrants</i> . . . . .	17,764	—
Returns of Deceased Taxpayers - <i>Déclarations de contribuables décédés</i> . . . . .	78,584	—
Returns in the French Language - <i>Déclarations en français</i> . . . . .	3,479,381	—
Number of first time filers - <i>Nombre de déclarations produites pour la première fois</i> . . . . .	464,377	—

Note: The total of returns analyzed here varies slightly from the total of returns analyzed in Part 1 of this report. This is a 100% analysis whereas the figures shown in Part 1 are built up from a statistical sample of all returns processed to the same date.

Remarque: Le total des déclarations de l'univers ici et le total des déclarations dans la partie 1 du présent rapport, varient légèrement. Il s'agit ici d'une analyse complète alors que les chiffres indiqués dans la partie 1 résultent d'un échantillon statistique de toutes les déclarations vérifiées jusqu'à la même date.



























JUN 10 1987



